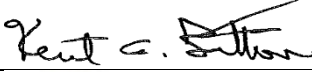



**PORT OF CORPUS CHRISTI AUTHORITY
POLICY AND PROCEDURE**

Subject:	Travel and Business Entertainment
Original Policy Date:	August 11, 2009
Effective Date of New/Revised Policy:	January 1, 2025
Revised Dates:	June 21, 2019, June 12, 2020, September 20, 2023, December 12, 2023, December 10, 2024
Custodian:	Chief Financial Officer
CEO Approval:	
Port Commission Approval:	

PURPOSE:

The purpose of this policy is to provide guidance on acceptable expenses incurred during both travel and business entertainment on behalf of the Port of Corpus Christi (PCCA) and provide instruction on how to account for those expenses.

POLICY:

The PCCA recognizes that employees who travel to represent PCCA business interests disrupt their daily lives and often forfeit personal time. Accordingly, the PCCA makes every effort to provide comfortable and secure travel accommodations for those employees. The PCCA has adopted a policy relative to PCCA travel and business entertainment that it considers to be efficient, fair, flexible, and consistent with the mission of the PCCA, while being fully accountable to the public. This document consists of the policies relative to travel and business entertainment expenses and the procedures for the accounting of those expenses. Port Commissioners, PCCA employees, and Prospective Employees who incur out of pocket expenses while traveling on PCCA business will be reimbursed in accordance with this policy.

The policy is not intended to benefit the employee financially. The PCCA reserves the right to deny payment of expenses that are considered unreasonable.

RESPONSIBILITY:

The Chief Executive Officer (“CEO”) of PCCA, with approval by the Port Commission, hereby implements the following travel and business entertainment policy. Exceptions to the Policy may from time to time be permitted at the Audit Committee’s judgement on a case-by-case basis. Exceptions may be made by the CEO if the Audit Committee is unable to meet, however, the exception should be immediately reported to the Audit Committee Chairman and ratification or disapproval discussed at the next scheduled Audit Committee meeting.

The Audit Committee shall evaluate this Policy’s effectiveness at least annually and recommend updates as needed to the Port Commission prior to the beginning of each fiscal year.

Port Commissioners, employees, and non-employees who travel, purchase meals, and/or entertain on PCCA’s behalf, persons authorized to approve business activities and related requests for direct payment or expense reimbursement, and persons processing Requests for Reimbursement shall review this Policy annually and provide electronic acknowledgement through the policy platform that they have read the Policy and understand their obligations under it.

PROCEDURES:

DEFINITIONS

Overnight Travel Status: Employees are on overnight travel status if they are traveling on approved PCCA business away from both their residence and office and they obtain lodging.

Non-Overnight Travel Status: Employees are on non-overnight travel status if they are traveling on approved PCCA business away from both residence and office but do not obtain lodging prior to their return. Meals are not reimbursable while on non-overnight travel status when the travel is limited to the three-county region of Nueces, San Patricio and Aransas Counties.

Employees: While Port Commissioners are not “employees” of PCCA, for the purposes of this Policy, “employees” refers to all direct employees and Executives of PCCA, including appointed Port Commissioners.

Prospective Employees: Individuals who travel to PCCA offices at the request of PCCA’s Human Resources Department to conduct interviews for open positions.

Executives: PCCA executive staff with the following job titles: Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Chief External Affairs Officer, Chief Strategy and Sustainability Officer, and Chief Talent Officer.

Audit Committee: Standing committee of three Port Commissioners appointed by the Port Chairman. The affirmative vote of a majority of the Audit Committee members present and voting at any Audit Committee meeting at which a quorum is present is sufficient for the adoption of any motion or resolution presented to the Audit Committee for a vote.

Business Expense: In order to qualify as a business expense, the expense must meet at least one of the following objectives:

- Provides meaningful opportunities to grow, enhance and/or maintain Port business or advances strategic advocacy of communications objectives;
- Provides a training and/or professional development opportunity that will significantly impact and enhance the Traveler’s role at the Port; or
- Accomplishes a fact or information gathering assignment that will significantly assist

the Port, including but not limited to capitalizing on major economic, operational, technological, marketing, and/or human resource trends.

PRE-TRAVEL REQUESTS

Employees, including Executives and appointed Commissioners as defined above, are required to complete a request for approval of travel prior to incurring any travel expenses on behalf of PCCA. Employees should submit a request for approval using Concur Request when they are planning a trip that will place them in Overnight Travel Status or planning a trip to be made on Non-Overnight Travel Status that will require the use of Air Travel. Documentation to support the business reason for the travel should be included in the Concur Request. If travel cannot be planned in advance or approval cannot be obtained prior to the departure (less than one business day notice), a pre-travel request is still required to be submitted at the time of the booking. However, timing of approval should be obtained as soon as possible according to the established thresholds.

GENERAL PROVISIONS

SAP Concur has been implemented by PCCA to facilitate efficient travel booking and travel expense reporting, and to help control travel expenses. The Concur solutions must be used for all travel undertaken by PCCA employees once they have received training on use of Concur.

No employees, including the CEO or Port Commissioners, may undertake **individual** domestic travel over \$10,000 or ANY international travel, regardless of amount, on behalf of the Port without prior approval of the Audit Committee.

Domestic trips exceeding \$25,000 **in aggregate** for all PCCA attendees, including executives and Port Commissioners, will not be permitted without the prior approval of the Audit Committee. The CEO should be notified of all approved Commissioner pre-travel requests. If the actual incurred amount exceeds the pre-approved amount, the overages should be documented within the post-trip expense report and supported by itemized receipts.

Travel expenses submitted by members of the Port Commission and CEO will not be permitted without the final review of the Audit Committee Chair. Travel expenses submitted by the Audit Committee Chair, will not be permitted without the final review of the Port Chairman and expenses submitted by all other employees will not be permitted without the approval of the CEO or his designee. In cases where it is unclear if the expense should be allowable per policy, the expense should be submitted to the Audit Committee for review and approval, with the Audit Committee Chair eventually signifying the committee's approval in Concur based on the recommendation of the Audit Committee.

Employees who travel on PCCA business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Port Authority travelers and Port Authority hosts are public servants and expected to be as

fiscally responsible as circumstances permit and exercise care when incurring business-related expenses. Employees are encouraged to avail themselves of all available travel discounts (*i.e.*, retired military, active reservists, government, corporate, *etc.*) when booking business travel.

Employees who travel with or for other parties, such as the federal government or private enterprise, may not benefit financially by retaining any reimbursement from such other parties. Expense reimbursements from other sources must be remitted to the PCCA. If checks are received from these sources, the employee will endorse them payable to the “Port of Corpus Christi Authority.”

Employees on overnight travel status need not return immediately (*e.g.*, Friday versus Saturday or Sunday return) to office or residence upon completion of their PCCA business if payment of subsistence, lodging, and wages (for non-exempt personnel only) incurred for the additional travel time can be fully justified as a cost savings compared to the cost of returning immediately to home or office. Requests for extended travel time must be described in the pre-travel Concur Request with documentation that supports the cost savings of the extended travel time, prior to incurring any travel expense.

Payment for airfare, conference or seminar registration fees, and travel deposits must be paid by PCCA-issued corporate credit cards if the traveler has access to such a card. The employee may also pay these expenses directly if they do not have access to a PCCA-issued card; however, those expenses will be reimbursed only after the travel is completed and a Travel Expense Report is processed and approved.

When placing a call to the PCCA’s administrative offices from other sources, employees should use the PCCA’s 800 number (800-580-7110) within the United States. An employee, while out of town on business, may make personal telephone calls home using PCCA-issued mobile phones in accordance with the PCCA’s mobile phone use policy.

The following items are not reimbursable under any circumstances:

- Parking fines or moving vehicle fines are not reimbursable.
- Alcoholic beverages, unless associated with entertainment of outside parties for valid business purposes, are not reimbursable. See additional Business Entertainment section below.
- Entertainment for self while on free time during a business trip (*i.e.* movies, theater performances, museums, *etc.*), personal items (newspapers, magazines, toiletries, cigarettes, *etc.*), or excessive personal phone calls are not reimbursable.
- Charitable donations or sponsorships, unless approved by PCCA’s Audit Committee in accordance with the policies that govern PCCA’s Promotion and Development Fund.
- Travel expenses for persons not employed by the PCCA but who accompany an employee on business travel for the convenience of the employee are generally not reimbursable. Expenses for persons who accompany PCCA employees to business entertainment events must be disclosed by the employee and will be

deducted from any funds due the employee unless a clear business reason for including them is given. If a detailed accounting of the meals is not shown on the receipt, the amount will be determined by an equal division of the total expense for all individuals in attendance. In some cases, however, it may benefit the business of the PCCA for elected officials or other business representatives of the community to travel with PCCA employees at the expense of the PCCA. In those cases, the PCCA employee should inform the non-employee traveler of the PCCA travel policies. The employee should be responsible for direct payment of the expenses of the non-employee and seek reimbursement for those expenses. Pre-approval of those travelers through the Pre-Travel Process is required.

- Travel and entertainment expenses that are excessive, seen as personal in nature, or for personal gain. An expense is not considered excessive if it is reasonable based on the facts and circumstances and appropriate documentation to support the business purpose is provided by the employee. Acceptable, traditional business entertainment standards should be followed. Examples of generally non-reimbursable expenses include, but are not limited to the following:
 - Hotel early check-in or late check-out fees are not reimbursable unless necessary to facilitate a business meeting.
 - Concierge bag curbside check-in fees are not reimbursable.

Non-exempt employees will be compensated for travel time incurred outside their normal work schedule.

Consultants who travel on PCCA business will be reimbursed for travel expenses based on the same policies applied to PCCA employees.

A summary report of all travel expenses submitted by Port Commissioners and employees will be submitted for review monthly to the CEO.

Generally, Port employee guests, including spouses, are not authorized to participate in business entertainment or travel unless pre-approved by the CEO or Audit Committee Chair. The intent to include such persons on PCCA travel must be clearly identified in advance on the pre-travel request.

TRANSPORTATION

All modes of transportation are authorized consistent with and appropriate to the requirements of an assignment and the efficient and economic conduct of PCCA business.

All travel must be made by the most direct and expeditious route considering both travel time and distance. If an employee interrupts official travel or deviates from the most direct travel route for reasons of personal convenience, the employee assumes any additional costs incurred as a result. To determine the reimbursable cost, the employee must provide additional documentation showing cost of travel for the most direct route.

Transportation and lodging upgrades will not be allowed for reimbursement by the Port, however, travelers may choose to personally pay for upgrades.

Air Travel: Every reasonable effort should be made to obtain the lowest fare available appropriate for the employee's planned itinerary.

All domestic air travel must be booked in the most economical and lowest fare option, such as economy or coach class. For purposes of clarification since many airlines designate their classes differently, this should be the lowest class that allows access to overhead storage and pre-selection of seats. Travelers may pay for preferred seating within the class appropriate to the duration of their flight. If the duration of any single domestic flight is 2 hours or more, the employee may upgrade to a seat with additional legroom. Seat upgrades for flights of any duration may be permitted for travelers with certified medical conditions or physical disabilities that warrant such upgrades. Documentation validating any stated conditions may be required by PCCA's Human Resources Department and kept on file for future requests.

Additionally, if the cumulative duration of any flight (foreign or domestic) is two hours or more, the employee may book business class or the next class of service. No first-class travel will be allowed unless the permitted classes of travel are filled or the fare for first-class is not more than the fare for the permitted classes, or approval in advance has otherwise been obtained from the CEO, Audit Committee Chair, or Port Chairman.

Travelers should book refundable flights, unless the cost of a non-refundable ticket is significantly less, and there is relative certainty the ticket will be used. The use of lower fare, non-refundable tickets should be approved by the traveler's direct supervisor. Travel insurance is recommended for all international travel. Travel credits should be tracked and managed on an individual basis.

Cancellation and reuse of tickets is the sole responsibility of the traveler, and in no case will the PCCA pay for multiple tickets for the same destination and trip if the traveler failed to cancel or change within known deadlines. Travel that required a change and incurred a change fee or other penalty must be clearly documented to show all applicable charges, and the traveler must provide a valid business reason for the change.

Reimbursements for itineraries funded by PCCA, but directly paid to PCCA travelers by airlines as a result of cancelled or delayed flights shall be endorsed as payable to the "Port of Corpus Christi Authority" and submitted to PCCA's Accounting department.

PCCA will pay for a single checked bag for itineraries of 5 days or less, or two checked bags for longer itineraries. If additional checked baggage charges are to be incurred with a valid reason, such as transportation of business or marketing materials, that

should be clearly identified and approved in advance through the pre-travel authorization process.

Employees who use their personal vehicles to travel to the airport will be reimbursed for 20 miles (approximate round-trip mileage equivalent between the PCCA's administrative offices and the Corpus Christi International Airport) at the current rate permitted by the Internal Revenue Service (IRS).

Travelers should fly out of the Corpus Christi International Airport (CCIA) when possible, unless there is a valid business reason. Travelers should avoid traveling to nearby regional airports to reduce mileage fees and risk of safety issues.

Ground Transportation: The use of taxicabs or other pay services is allowed when justified by the travel assignment, including transportation for the purposes of dining or business entertainment while on overnight travel status. Use of taxicabs or other pay services to entertainment venues for personal entertainment only will not be reimbursed. Bus, streetcar, shuttle, and subway fares, as well as toll road, toll bridges, and ferry charges are reimbursable. Premium rideshare services, as opposed to economy options, should be used by Port travelers due to professionalism and insurance of the drivers.

Parking charges, either in a lot or at a meter, are reimbursable. Valet parking at a hotel is only reimbursable if other parking options are not available or where safety of the traveler is a concern. Airport parking, when traveling overnight, is reimbursable.

Car rentals are allowed but should be used only when required for business purposes and other available modes of transportation are clearly not economical or practical. The PCCA will permit a car rental up to a full-size vehicle. Rental of premium or luxury cars, including private chauffeur or shuttle services, can be used for large group travel, and will not be permitted without prior approval through the Pre-Travel process. Applicable discounts, including government discounts, should be sought if such discounts are available.

NOTE: PCCA purchases Automobile Physical Damage insurance which covers automobiles that are owned, rented, leased or borrowed for less than six months. Consequently, employees shall not purchase insurance coverage from rental car agencies.

In Mexico, vehicle accidents are subject to the laws of Mexico only. In some cases, the coverage under the PCCA's insurance may not be extended to accidents occurring in Mexico. Employees shall not drive PCCA-owned vehicles to Mexico. Additionally, if traveling within Mexico, employees shall utilize hotel shuttles if possible. If it is not avoidable to rent a vehicle while conducting business in Mexico, the employee must purchase Mexico Automobile Physical Damage/Liability coverage through the rental car company.

In addition to Auto Physical Damage and Auto Liability coverage, PCCA purchases other types of insurance related to travel, including Foreign Liability and Business Travel coverage. For more information, see the later section regarding Travel Insurance.

Employees who use personal vehicles for PCCA travel will be reimbursed for mileage in accordance with the rate currently permitted by the IRS. Employees who receive an auto allowance are only eligible to receive mileage reimbursement for out-of-town business mileage that exceeds 30 miles. Mileage is calculated from the employee's official assigned work location to the travel destination. Employees must use the Mileage Calculator within Concur to substantiate mileage reimbursement requests.

Employees may use pool vehicles for business related trips. Use of pool vehicles for travel must be in accordance with the PCCA's Vehicle Policy. Pool vehicle details including unit number, make / model, and ending mileage after travels should be included in the expense report.

LODGING

Employees should make reasonable efforts to obtain lodging at a discounted rate (*i.e.*, government, corporate, event, *etc.*) consistent with the requirements of the travel assignment. Lodging expenses must be reasonable and supported by itemized receipts showing meal, business entertainment, and other expenditures separately.

Charges for unused rooms are not reimbursable if the employee was aware of changes in travel plans that required cancellation of room reservations within the hotel's allowed cancellation window and failed to do so. Unused rooms charged to the employee's PCCA credit card will be deducted from other reimbursable expenses if the employee is unable to get those charges waived by the hotel.

Lodging furnished by the PCCA or by friends, relatives, or other sources at no charge is not eligible for reimbursement.

MEAL EXPENSE

Employees on overnight travel status, or non-overnight travel status outside of the PCCA's immediate three-county operating area, will be reimbursed for the actual costs of their meals. In the case of meals over \$25, an original and itemized receipt should be provided, listing the business purpose of the trip and any other PCCA employee that is covered by that expense, as well as final amounts charged (such as gratuity). If the cost of the meal is included in a larger hotel bill, it should be clearly identified as a meal, and should similarly list the business purpose of the trip and any other PCCA employee that is covered by that expense. If a group of PCCA employees dine together, the employee who incurs the total cost of the meal (usually the highest ranking PCCA employee present) will include on his Travel Expense Report the following information:

- Date, Location, and name of meal (e.g. dinner)
- Persons in Attendance (Name and Department)

While the PCCA will reimburse for the actual cost of the meal, the traveler is expected to set reasonable limits for their dining. A reasonable expectation for meals is as follows: \$20 for an individual breakfast, \$30 for lunch, \$40 for dinner, and \$10 for additional snacks during the day. PCCA does not reimburse for alcohol unless the meal otherwise qualifies as business entertainment. There will be no reimbursement for a meal that is provided free of charge by a hotel, conference or convention.

Travelers on non-overnight travel status within Nueces, San Patricio, and Aransas Counties are not eligible for meal reimbursement without prior approval of the CEO.

BUSINESS ENTERTAINMENT

To qualify as business entertainment, the following criteria must be met:

- The meal must be an integral part of the meeting.
- The purpose of the meeting or meal must be to discuss PCCA business.
- The meeting must include persons not employed by the PCCA whose attendance is relative to the PCCA business being conducted.

PCCA employees entertaining business guests should exercise discretion, good judgement, and proper stewardship when utilizing Port funds.

The person who incurs the total cost of the meal (usually the highest ranking PCCA official present) will include on his Travel Expense Report the following information:

- Date, Location, and Description of Entertainment Business Purpose
- Persons in Attendance (Name, Title, Organization)

Please note that meals with persons not employed by PCCA, for purposes of discussing PCCA business, qualifies as Business Entertainment regardless of whether the employee is traveling.

For guidelines regarding the use of PCCA's Corpus Christi Hooks club-level suite for entertainment purposes, please see Attachment A, beginning on page 14.

SUBSCRIPTION AND OTHER SERVICES

- Employees with PCCA issued vehicles and CEO approval are authorized to expense the following:
 - One OnStar subscription for use in the PCCA vehicle
 - PCCA vehicle car washes
 - Premium gasoline when recommended for maintenance of PCCA vehicle
 - One XM Satellite radio subscription for use in the PCCA vehicle

- Executive employees traveling via air travel are authorized to expense the following:
 - Airline WiFi plans only if used for business purposes
 - CLEAR or TSA security clearance membership

OTHER EXPENSES

Employees may be granted reimbursement for miscellaneous expenses such as telephone, faxes, air freight, overnight delivery, postage, computer rentals, money order charges, currency conversion, tips, etc., incurred during official business. Laundry and dry-cleaning expenses will be reimbursed only on trips exceeding five days.

For travelers who are required to travel internationally on PCCA official business and do not already hold a passport, the PCCA will reimburse the traveler the cost of obtaining a passport. Additionally, the PCCA will reimburse such travelers for the cost of passport renewals and additional pages during their time of employment.

CREDIT CARDS

Personal Credit Cards: The PCCA is not responsible for the payment of an employee's personal credit card. Payment of personal credit cards is the sole responsibility of the employee, unless used because the Port issued credit card is not available or working. Interest charges incurred on a personal credit card are not reimbursable.

Corporate Credit Cards: Employees who obtain and use a PCCA issued credit card must comply with all terms of the Corporate Credit Card agreement, including agreement that the card will only be used for reimbursable travel expenses and allowable local employee meals or business entertainment. Submission of travel reports in a timely manner is required. The Corporate Credit Card may not be used under any circumstances for the payment of personal expenses, nor used for the procurement of operating supplies or other expenses not otherwise allowed under this policy. While the use of a PCCA Corporate Credit Card will greatly enhance the ability to use the SAP Concur Travel Expense tool, failure to comply with this policy will lead to revocation of the card, and expenses inadvertently charged will be deducted from the employees next payment from PCCA. All purchases not otherwise allowed under this policy must occur through the PCCA Procurement Department and follow established Procurement Policy.

REVIEW & APPROVAL

Pre-Travel Requests and Travel Expense Reports must be submitted through SAP Concur.

PCCA staff will review all submitted expense reports to ensure compliance with PCCA policy. The Audit Committee Chair will provide final review of the CEO's expense reports, as well as those submitted by PCCA Commissioners, to ensure the expenses are reasonable.

The Port Chairman will provide final review of expense reports submitted by the Audit Committee Chair.

The approval process for Pre-Travel Requests and Travel Expense Reports is as follows:

- International travel, regardless of amount – PCCA Audit Committee
- Domestic travel up to \$1,000 – Immediate Supervisor
- Domestic travel up to \$2,500 – Immediate Supervisor, plus Department Director
- Domestic travel up to \$10,000 – PCCA CEO or Audit Committee Chair
- Domestic travel over \$10,000– PCCA Audit Committee

Documentation which substantiates the need for travel must be attached within Concur Request. This can be a copy of the conference/seminar registration, conference/seminar brochure, and/or meeting itinerary or agenda. If the employee's travel plans include any deviation from the most direct travel route and time, the employee must include an airfare or mileage cost comparison.

Travel Expense Report: Employees must complete a Travel Expense Report in the Concur Expense reporting system to account for travel expenses within 45 business days of the completion of travel.

Once appropriate approvals are obtained, PCCA will reimburse all authorized and documented expenses by the end of the following week. Reimbursement of individual expenditures over \$25 related to business entertainment or meal expense, lodging and transportation will be required to be substantiated in Concur with an original itemized receipt. It is the traveler's responsibility to obtain a clear and legible copy for submission.

However, in all cases, expenditures that qualify for reimbursement under any federally funded program (i.e. grants) must be supported by original itemized receipts at any dollar amount, and the \$25 limitation does not apply.

International travel for PCCA business that results in a conversion of currency will be reimbursed. Cash charges must be supported by the receipt showing the amounts and fees associated with the currency exchange. For credit card charges, support should include the portion of the credit card statement documenting the converted charge or an independent rate conversion using the next day banking rate. This does not eliminate the itemized receipt requirements noted above for any charges over \$25.

Travel Expense Reports should be reviewed by the appropriate approvers for reasonableness and compliance to this policy.

Employees are responsible for ensuring that expenses claimed on Travel Expense Reports are proper, accurate and incurred in accordance with this policy. The careless, fraudulent or

negligent preparation of a Travel Expense Report will require financial restitution and may result in disciplinary action up to, and including, termination. In addition, a traveler who knowingly presents false, fictitious or fraudulent claims to PCCA may be subject to criminal prosecution.

Frequency of Submission:

Pre-Travel Authorization – If required, approval must be received prior to the incurrence of any cost or obligation of PCCA funds.

Travel Expense Report – Within 45 business days of completion of the trip. Repeated failure to submit expense reports timely may result in travel privileges being revoked at the discretion of the CEO or Audit Committee Chair.

TRAVEL RELATED INSURANCE PROVISIONS

PCCA provides employees who travel both, abroad and domestically, with specific travel insurance coverage. In addition to other types of insurance which is available to employees, PCCA maintains Foreign Liability Insurance and Business Travel Accident Insurance.

The **Foreign Liability Insurance** Plan provides coverage against Foreign Travel Accident/Sickness and, Corporate Kidnap and Ransom/Extortion while an Insured Person is traveling on business in the coverage territory. The coverage territory is “anywhere in the world, including international waters or airspace, but excluding the United States of America (including its territories and possessions), Puerto Rico and Canada and Cuba.” This Plan is insured by Travel Guard – AIG. A list of arranged covered services include:

- Accidental Death and Dismemberment
- Accidental and Sickness Medical Expense
- Medical Assistance and Travel Medical Emergency Services
- Pre-Trip Services
- Legal Assistance
- Lost Luggage or Passport Assistance
- Insurance Coordination
- Emergency Family Travel
- Emergency Medical Evacuation
- Repatriation of Remains
- Corporate Kidnap and Ransom/Extortion
- Other General Assistance

The **Business Travel Accident Insurance** Plan provides all-risk accident protection against most types of accidents while an Insured Person is traveling on business, including when flying as a passenger (but not as a pilot or crew member) in any civilian aircraft having a current and valid Airworthiness Certificate, except aircraft owned or leased by the Port of Corpus Christi. This Plan is insured by Gerber Life Insurance

Company and underwritten by A. C. Newman & Company. Coverage begins when an Insured Person leaves his or her residence or place of regular employment, whichever is last, for a business trip and continues until he or she returns to their residence or place of regular employment, whichever is first, following a business trip or he or she undertakes a personal deviation.

Travel Assistance is also available to ill/injured members when traveling on business 100+ miles from home for Domestic Travel. A list of arranged covered services include:

- Accidental Death and Dismemberment
- Emergency Medical Evacuation
- Medically Supervised Repatriation
- Repatriation of Remains
- Medical Consultation, Evaluation & Referral
- Hospital Admission Guarantee
- Critical Care Monitoring
- Prescription Assistance
- Emergency Message Transmission
- Transportation to Join Patient
- Care for Minor Children
- Emergency Trauma Counseling
- Lost Luggage/Document Assistance
- Interpreter & Legal Referrals
- Pre-trip Services
- Coma Benefit
- Criminal Assault Accident Protection
- Private Passenger Seat Belt Accident Protection
- Private Passenger Air Bag Accident Protection

In the event a loss occurs or is imminent, the Insured's primary duty is to act in every aspect as if no insurance existed and to employ reasonable means to minimize the loss and prevent further damage. For more information please contact the Risk Management Department.

Expense Reporting Oversight

The Audit Committee has general oversight over executives' fees and expenses and will require periodic audits of compliance with this policy to be conducted by an independent auditor. Written results of that audit will be presented to the Audit Committee. In addition, a report on the previous month's expenses should be provided to the Commission for review as part of the Board packet. Lastly, the Audit Committee will provide oversight of the annual budget for executive travel and business entertainment and will conduct a periodic review of the incurred expenses.

Attachment A: Corpus Christi Hooks Club-Level Suite Entertainment Guidelines

Purpose:

To provide clear guidelines for entertaining PCCA staff and outside guests using PCCA's Hooks club-level suite (herein referred to as "the suite") located at Whataburger Field.

Scope:

These guidelines apply to all PCCA employees, spouses/partners, business guests, community partners, and management involved in hosting or attending events in the suite.

Eligibility and Availability:

Entertainment in the suite is limited to PCCA staff members and their invited guests, business guests of PCCA, and PCCA community partners, as approved by management.

Each executive sponsor (herein referred to as "sponsor") will be afforded a limited number of games in the suite each season, based on PCCA's annual season ticket package. Allotment of games for each sponsor will be determined at the discretion of the Chief Executive Officer (CEO).

Attendance:

Prior to the beginning of the season, an electronic signup sheet shall be circulated within each sponsor's department to determine anticipated attendance by PCCA staff. If staff can no longer attend the scheduled event, they should notify the sponsor's executive admin as soon as possible so that tickets may be distributed to other members of their team.

Approval Process:

For events hosting business guests and/or community partners, documentation detailing the purpose, expected attendees, and expected costs must be submitted to the sponsor at least one week prior to the event.

Events in the suite must be authorized in advance by their respective sponsor. Events exceeding anticipated costs of \$2,000 or more must be pre-approved at the CEO level.

Food and Beverage:

Food and beverage for the suite are catered by Aramark, LLC. Food and beverage orders must be placed in advance of the event and charged to the sponsor's Travel & Entertainment card.

The purchase of alcoholic beverages in the suite is limited to events hosting business guests and community partners ONLY.

"Add-on's" (menu items ordered *outside* of advance menu purchasing) are prohibited unless authorized in writing by the event's sponsor.

Food and beverage expenditures must be reasonable and justifiable in relation to the event's purpose.

Conduct:

Attendees – including staff, spouses/partners, business guests, and community partners – are expected to maintain a professional demeanor and good sportsmanship while associating with or representing PCCA in the suite.

All attendees should feel welcome and included. Efforts should be made to accommodate diverse needs and preferences of attendees.

The suite must be left clean and orderly following the conclusion of each event. Any damages to the suite must be reported to PCCA's Risk Management team and the event sponsor within 24 hours of the conclusion of the event.

All personal belongings shall be removed. Leftover food from catering in the suite may be taken home by PCCA staff and should be partitioned appropriately at the discretion of the host and attendees.

Safety and Security:

Staff should prioritize the safety of all attendees and be aware of the emergency protocols set forth by stadium management.

All events must comply with PCCA policies, local laws, and venue regulations.

Parking:

Complimentary parking passes are issued to PCCA staff who receive tickets to attend events in the suite. Parking passes may be limited in quantity. If PCCA staff are unable to receive a complimentary parking pass with their tickets, reimbursement of parking fees paid up to the amount of \$10 will be permitted (limit one reimbursement per PCCA employee). A copy of the purchased parking pass must be included in the request for reimbursement.

Review and Acknowledgment:

These guidelines will be reviewed annually and may be amended as necessary to reflect changes in PCCA culture, legal requirements, or best practices. All PCCA employees will be required to review and acknowledge understanding of these guidelines annually, prior to the commencement of the Corpus Christi Hooks' season.

Contact Information:

For questions regarding these guidelines, please contact PCCA's Financial Planning & Analysis (FP&A) team.