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**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: Executive Office

SUBMITTAL DATE:
July 15, 2010


SUBJECT: Amendment to Board Policy D-10 – Overnight Retention of County Vehicles

RECOMMENDED MOTION: That the Board of Supervisors approve revisions to Board of Supervisors Policy Manual Item D-10

BACKGROUND: The Board Policy Manual is a guide for departments on matters that are not otherwise addressed in state codes, county ordinances, and resolutions by the Board of Supervisors. Amendments are submitted as necessary. In a continued effort to improve controls over the use of county vehicles, the Executive Office is proposing revisions to Board Policy D-10 that promote compliance with Internal Revenue Service tax regulations. Changes to the policy:

- Clarify commuting is categorized as personal use by the IRS and may be a taxable benefit even when job assignments require the overnight retention of vehicles.
- Emphasize the importance of recordkeeping in compliance with Board Policy A-43, *County Records Management and Archives Policy*.
- Establish department heads are responsible for ensuring that personal use of county vehicles by employees is reported to the Auditor-Controller's Office.

A complete policy is attached with changes highlighted.



 Karen L. Johnson, Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	N/A	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	N/A	Budget Adjustment:	N/A
	Annual Net County Cost:	N/A	For Fiscal Year:	N/A

SOURCE OF FUNDS: N/A	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

County Executive Office Signature

BY: 
 Kathryn Field

- Policy
- Policy
- Consent
- Consent

Dep't Recomm.:
 Per Exec. Ofc.:

Departmental Concurrence

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Subject:
OVERNIGHT RETENTION OF COUNTY VEHICLES

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PURPOSE:

As a condition of employment, county employees are responsible for arranging their own transportation to their regular assigned job sites at county facilities by the appointed start time, regardless of how remote or distant from their home, or the travel time required. Authorization of the overnight retention of vehicles is not intended for the convenience, benefit, betterment, or private use of county employees. Overnight retention of county vehicles ~~without proper authorization may result in significant federal and state income tax obligations that will be the responsibility of the employee.~~

This policy is applicable to all vehicles owned by Riverside County and is not considered part of a Board of Supervisors' approved executive compensation package. Policies regarding the overnight retention of vehicles as part of a Board approved executive compensation package are addressed in the most current management resolution.

POLICY:

Allowing employees to retain county vehicles overnight at home reduces availability of the vehicles and generally results in higher operating costs to the county. Overnight retention of vehicles is appropriate only when it is in the *overall* best interest of the county through improved services and/or reduced costs. Authorization shall not be based on the ability of an agency/department to receive non-county reimbursement for vehicle costs. To the fullest extent possible, department heads shall establish procedures to reimburse employees for mileage incurred using their personal vehicles to respond to emergencies while off-duty.

This policy applies to: 1) all county departments/functions; 2) agencies which function similarly to county departments under terms of a contract (e.g., Riverside County Fire); and 3) all districts/authorities governed by the Board of Supervisors in their various governing board capacities.

To safeguard county equipment, employees authorized overnight retention of county vehicles should park those vehicles in garages or off-street locations whenever possible. County vehicles authorized for overnight retention are not intended for private use, except where such use by an employee cannot be avoided due to the nature of the employee's on-call duties. This policy strictly prohibits use of a county vehicle authorized for overnight retention by anyone other than a county employee who has authorization from the Executive Office to retain a vehicle overnight. This policy also limits riders to other county employees who have a specific work-related reason to be in the vehicle unless the rider's transport is the purpose of the vehicle assignment (e.g., transporting a foster child).

Overnight retention of county vehicles shall not be authorized unless the following criteria have been met:

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Criteria 1 - Each department head shall submit a written request for the department's use of overnight vehicles each fiscal year.

Each department head will be responsible for submitting written requests for overnight retention of county vehicles annually. The written request must include the following:

- The number of county vehicles that need to be authorized for overnight retention during the year. The number of vehicles requested should be consistent with the maximum number of off-duty emergency responses received during any consecutive 24-hour period during the last fiscal year. Off-duty emergency responses are sudden, unexpected events between the hours of 5:00 p.m. and 7:00 a.m. that pose a clear and imminent danger requiring action within 30-minutes to prevent or mitigate the loss or impairment of life, health, or property. Some examples include:
 - Officer-involved shootings;
 - Hazardous materials incidents;
 - Child abuse or abduction interventions and/or investigations;
 - Rescue and recovery operations;
 - Disasters and civil defense; or
 - Animal control.
- The documentation to support the number of off-duty emergency responses that took place during the period used to justify the number of vehicles requested. The documentation should confirm the type of event, the number of off-duty **immediate** responders, and the time the event took place.
- The information about the vehicles that will be authorized for overnight retention, including make, model, vehicle's county identification number, and a detailed description of the special equipment that requires the vehicle to be retained overnight. The number of vehicles included in this detail shall not exceed the number of vehicles requested for overnight retention.

Within the context of this policy, the term special equipment refers to equipment that must be mounted on or contained in the county vehicle and must be absolutely essential to an employee's performance of his/her duties responding to emergencies while off-duty. This equipment cannot be readily transferred to an employee's private vehicle.

- The department head's signature to confirm the request is accurate and reflects cost efficient use of county vehicles.

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Criteria 2 - Each department head shall submit a written request to authorize employees for overnight retention of vehicles each year.

Each department head will be responsible for submitting written requests to authorize employees for overnight retention of vehicles annually. To qualify for overnight vehicle retention, the employee must have job duties that regularly require an off-duty emergency response to an event where there is imminent danger to life, health, or property.— More specifically, the employee would reasonably expect to respond to an off-duty emergency, while on-call, at least twice a week on average and must respond within 30-minutes to preserve life, health, and/or property. Authorization shall not be made based on rank or job title. The funding source to support the vehicle costs has no bearing on this policy.— The employee must also meet one of the following requirements:

- Must be a sworn (vs. administrative), law enforcement employee assigned job responsibilities that routinely require him/her to respond immediately to emergency public safety situations (vs. administrative or public relations tasks) during off-duty hours with law enforcement equipment mounted on or contained in his/her specific vehicles.

OR

- Must be an employee who is required to intervene in abuse or abduction cases during off-duty hours as part of his/her job assignment. Authorization for overnight vehicle retention shall be solely for the purpose of better protecting the clients and minimizing liability to the county.

OR

- Must be uniquely qualified to respond to a natural or chemical disaster due to a certification or license issued by a national or state agency or be an immediate responder to weather emergencies or traffic control calls from the California Highway Patrol dispatch unit.

OR

- Must be uniquely qualified to respond to off-duty hour emergencies involving, dangerous or improperly controlled animals.

OR

- Must be uniquely qualified to respond to off-duty hour emergencies in support of public safety and public health communication systems and technologies

Overnight retention of vehicles shall only be authorized for individuals whose assigned job duties routinely place them on-call continuously, 24 hours a day, 7 days a week,

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year-round (24x7) or in regular rotation with other staff members within a department/function.

Recordkeeping

Each department head will also be responsible for establishing a method for tracking overnight retention of county vehicles and maintaining the appropriate records. Records shall include the name of employee retaining the vehicle overnight, the date(s) the vehicle was retained by the employee, and the starting and ending mileage of the personal and business use of the vehicle.

Records shall be maintained pursuant to Board of Supervisors' Policy A-43, County Records Management and Archives Policy for at least three years. All documentation is subject to audit and/or review. Departments/agencies are responsible for ensuring documentation is maintained to comply with the provisions of this policy. Failure to maintain mileage records for county vehicle use will result in the reporting of the fair market value of the use of the vehicle as taxable income to the employee.

Commuting between home and the worksite is categorized as personal use by the IRS and may be a taxable benefit even when job assignments require the overnight retention of vehicles. Department heads are responsible for ensuring an accurate report of personal use of vehicles, as defined by IRS regulations, is reported to the Auditor-Controller's Office on a regular basis. The procedures for submitting this information shall be coordinated with the Auditor-Controller's Office. The Auditor-Controller's Office is responsible for ensuring payroll reporting of vehicle benefits is consistent with IRS regulations.

PROCEDURE:

1. On or before June 1, agency/department heads shall annually submit requests for vehicle and employee authorization for overnight retention of vehicles. All authorization requests shall be forwarded in the form required (see attached). The Executive Office shall reject without review requests not submitted in the required form.
2. The Executive Office shall review each request and notify the department of approval or denial.
3. The Executive Office and/or Fleet Services Division may periodically review a sample of vehicle utilization data to verify that employees use their authorization to retain vehicles overnight as intended. Low utilization may be grounds for

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suspension or revocation of overnight retention privileges. If a review of the sample from any department shows that assignments are not consistent with this policy, a formal audit of the department's vehicle usage will be undertaken and the report forwarded to the Board of Supervisors for action.

4. While all authorization requests must be resubmitted annually, department heads must immediately inform the Executive Office of any changes that result in an employee becoming ineligible for overnight vehicle retention authorization or changes to vehicles retained by employees overnight.
5. Any denial or revocation of authorization of overnight retention of a county vehicle may be appealed to the Executive Officer or designee on a case-by-case basis.

Reference:

Minute Order 3.7 of 05/07/96
Minute Order 3.1 of 07/01/03
Minute Order 3.3 of 04/10/07
Minute Order 3.6 of 07/14/09

Attachments to follow:

Request for Authorization of Overnight Vehicle Retention Forms

REQUEST FOR AUTHORIZATION OF OVERNIGHT VEHICLE RETENTION

DEPARTMENT AUTHORIZATION

(One per Department)

Number of vehicles authorized for overnight retention: _____

Date used to justify the number of vehicles: _____

You must also attach the following documents:

- Documentation to support number of vehicles requested. An example of appropriate documentation would be incident reports for the date used to justify the number of vehicles requested. Any documentation submitted must confirm after-hour incidents that required an immediate response (within 30 minutes) by employees who were on-call.
- A list of the vehicles to be authorized for overnight retention. Please include the vehicle's county identification number, make, model, and description of the special equipment that requires the vehicle be authorized for overnight retention. _____ An electronic copy of this list must be submitted to the Executive Office.
- A list of employees to be authorized to retain vehicles overnight. For each employee, the "Employee Overnight Vehicle Authorization Form" must be attached and signed by the employee. An electronic copy of this list must be submitted to the Executive Office.

The department submits this request for authorization of overnight vehicle retention in accordance with Board Policy D-10, which specifies the conditions under which the Executive Officer may authorize employees other than department and agency heads to retain County-county vehicles overnight. The undersigned department head confirms the information contained herein is accurate and acknowledges his/her responsibility to inform the Executive Office of any changes to employee or vehicle eligibility for overnight retention authorization and to notify the Auditor-Controller of any personal use of vehicles by the end of the calendar year. In signing this request, the undersigned department head confirms the request reflects the most cost efficient use of county vehicles.

Department Head Name (Please Print)

Department

Department Head Signature

Date





**EMPLOYEE OVERNIGHT VEHICLE RETENTION
AUTHORIZATION FORM**
(One per Employee)

The department submits this request for authorization of overnight vehicle retention in accordance with Board Policy D-10. The undersigned employee confirms the information contained herein accurately documents the justification for authorizing overnight retention of a County vehicle. In signing this request, the undersigned employee acknowledges a responsibility to use and house the vehicle appropriately in accordance with Board Policy D-10. The undersigned employee also acknowledges his/her understanding that inappropriate overnight use of a county vehicles **may result in the reporting of vehicle use as a taxable employee benefit which may have significant state and federal tax implications for the employee.**

DEPARTMENT: _____

EMPLOYEE NAME: _____ COUNTY EMPLOYEE ID: _____

EMPLOYEE ADDRESS _____

POSITION CLASSIFICATION: _____

IF SWORN, BADGE NUMBER: _____

EMPLOYEE SIGNATURE: _____ DATE: _____

This employee qualifies for overnight vehicle retention because the employee would **reasonably expect to respond to an off-duty emergency, while on-call, at least twice a week, within 30-minutes to preserve life and/or property and:** (check at least one)

- The employee is a sworn law enforcement employee assigned job responsibilities that routinely require him/her to respond immediately to emergency public safety situations.
- The employee is required to intervene in child abuse and abduction cases during off-duty hours as part of his/her job assignment.
- The employee is uniquely qualified to respond to a natural or chemical disasters or accidents due to a certification or license issued by a national or state agency or an immediate responder to weather emergencies or traffic control calls from the California Highway Patrol dispatch unit.
- The employee is uniquely qualified to respond to off-duty hour emergencies involving, dangerous or improperly controlled animals.
- The employee is uniquely qualified to respond to off-duty hour emergencies in support of public safety and public health communication systems and technologies

As part of assigned duty, this employee regularly serves in "on-call" status:

Continuously, 24x7
In rotation, serving _____ number of day(s) every wk mo yr

EXECUTIVE OFFICE RECOMMENDATION:

APPROVED DENIED SIGNATURE: _____ DATE: _____

CONDITIONS: UNRESTRICTED 24x7 ROTATIONAL ONLY

COMMENTS: _____