

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

992



FROM: Executive Office


SUBMITTAL DATE:
May 27, 2010

SUBJECT: Board Policy Manual Update

RECOMMENDED MOTION: That the Board of Supervisors approve amendments to Board Policy D-1 Reimbursement for General Travel and Other Actual and Necessary Expenses.

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. County Counsel recommended new language be added to the scope and the section specific to the Board of Supervisors. A complete policy is attached; changes are highlighted.

ATTACHMENTS FILED WITH THE CLERK OF THE BOARD mental Concurrence


Elizabeth J. Olson, Senior 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:	

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

BY: 
Kathryn Field

County Executive Office Signature

- Policy
- Consent
- Policy
- Consent

Dept's Recomm.:
Per Exec. Ofc.:

3.9

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:	Policy Number	Page
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	1 of 10

Policy:

1. Scope

~~It is the purpose of~~ This policy to establish procedures and standards for reimbursement of necessary actual expenses incurred by appointed department heads, county officers, employees, and other authorized persons, for whom allowance of expenses is authorized by or pursuant to law, resolution, or ordinance because they occur during performance of official county business. ~~For the purposes of this policy, The Board of Supervisors and elective constitutional officers as well as their employees are exempt from this portion of the Board policy.~~ This policy also specifies the types of occurrences that qualify a member of the Board of Supervisors to receive reimbursement for expenses relating to travel, meals, lodging, and other actual and necessary expenses in accordance with Government Code Section 53232.2(b). ~~shall be considered department heads. The Board of Supervisors, elective constitutional officers and each department head is charged with the responsibility of authorizing travel and including it in the proposed budget and ensuring such expenditures are within the approved budget.~~

~~The Board of Supervisors, elective constitutional officers and any A department head may be held personally liable for any costs incurred by members of his/her department if he/she the department head has authorized the travel, but such travel is not permitted County ordinance, state or federal regulations by these regulations or the manager is negligent in exercising prudent control of the costs incurred.~~ The Auditor-Controller shall refer to the Executive Officer any reimbursement claim that is considered to not be in conformance with Board this policy. The Executive Officer shall have the authority to approve the payment of any the claim if there is lack of certainty regarding the application of Board the policy to the questioned claim, or if the action of the department head was not unreasonable in light of all the circumstances. If the Executive Officer denies approval, the department head may place the matter on the agenda of the Board of Supervisors for final disposition.

Board of Supervisors

Members of the Board of Supervisors shall be allowed their actual expenses in going to, attendance at, and returning from state association meetings and their actual and necessary traveling expenses when traveling outside of the county on official business pursuant to Government Code Section 25008. Members of the Board of Supervisors ~~county legislative bodies~~ may receive reimbursement for expenses relating to travel, meals, lodging, and other actual and necessary expenses incurred in the performance of official duties. Reimbursement for such expenses is subject to the provisions of this policy and California Government Code Sections 53232.2 and 53232.3. In accordance with Government Code section 53232.2(c), the Internal Revenue Service rates for

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:	Policy Number	Page
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	2 of 10

reimbursement of travel, meals, lodging, and other actual and necessary expenses as established in Publication 463, or any successor publication, shall be used to determine reimbursement rates for members of the Board of Supervisors. ~~for the legislative body Reimbursement for such expenses is subject to the provision of this policy and California Government Code Sections 53232.2 and 53232.3.~~ Types of occurrences that qualify a legislative body member to receive reimbursement of expenses relating to travel, meals, lodging and other actual and necessary expenses include the following:

1. Communicating with representatives of regional, state and national government on policy positions adopted by the Board of Supervisors;
2. Attending educational seminars designed to improve officials' skill and information levels;
3. Participating in regional, state, and national organizations whose activities affect the county's interests;
4. Attending county events;
5. Implementing a county-approved strategy for attracting or retaining businesses to the county, which will typically involve at least one staff member and;
6. Attending meetings for which a meeting stipend is expressly authorized.

~~Constitutional officers and the employees of their departments are not exempt from the provisions of this policy however approval for all travel will be by the department head and in line with the approved budget.~~

In accordance with Government Code Section 53232.2(f), all expenses that do not fall within this policy shall be considered for approval by the Board of Supervisors prior to incurring the expense, unless the expense involves a meeting in which a member of the Board of Supervisors is required to make a public report (see section 12). All expenses must be verified by a valid original receipt, as required by Government Code Section 53232.3(c), which includes the name of the vendor (e.g. hotel, restaurant) date of service and actual amount charged.

Members of the Board of Supervisors and elective constitutional officers, as well as their employees, shall be exempt from Sections 2 through and including 10 of this Board Policy.

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:	<u>Policy Number</u>	<u>Page</u>
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	3 of 10

2. Lodging

Actual cost for lodging, not to exceed \$159 per night inclusive of all occupancy and accommodation taxes and other room related taxes and fees, is allowed provided such cost is reasonable for the location and is consistent with government and/or conference/convention rates, if available, or usual charges established for the general public. For lodging in high cost cities as defined by the Internal Revenue Service (e.g., San Francisco, New York, Washington D.C.) or by the Board of Supervisors (Sacramento) actual cost not to exceed \$239 per night is allowed. Lodging costs exceeding the established limit may be reimbursed at a higher rate if a written statement explaining the reason for the expense is submitted by the department head to the designated Executive Office analyst along with a completed employee reimbursement form. Lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of a legislative body at the time of the booking. Higher rates based upon late registration or negligence by the department head in making an early reservation will be reimbursed at the \$159 rate.

An employee reimbursement claim for lodging must provide an explanation of the business purpose of the stay and be supported by a receipt/facility folio.

A government rate, if available, should be requested when booking a room (county employees should be prepared to provide proof of employment with the county). Only the single occupancy rate may be claimed for the reimbursement except when two or more county employees participating in the same function share a room; then a double occupancy rate may be claimed by dividing the cost between two claim forms and providing a memorandum explaining the shared room along with the lodging folio.

The department head may approve extended lodging if the cost is less than daily travel expenses without the extended stay. Approval of extended lodging for any location in Riverside, Orange, San Diego, Imperial, Los Angeles and San Bernardino counties is required prior to the travel occurrence and must be less costly than a daily commute.

3. Meal Expenses

Actual (not to exceed maximum, see below) cost shall be allowed for meals related to attendance at conventions, scheduled meetings, conferences, seminars, special assignments or an assignment **that requires an overnight stay. A meal/s during attendance at any single day event will not be reimbursed.**

- a. The maximum reimbursement for meals is \$10, \$15, and \$25 for breakfast, lunch and dinner respectively, inclusive of taxes and tip. Tips in excess of 20%

COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject:

**Policy
Number Page**

**REIMBURSEMENT FOR GENERAL TRAVEL
AND OTHER ACTUAL AND NECESSARY EXPENSES**

D-1 4 of 10

of the cost of a meal will not be reimbursed. Tips made at fast food restaurants and/or convenience stores will not be reimbursed even if the meal cost is less than the maximum reimbursement rate (e.g. meal at \$6.00, tip \$1.20 equals a reimbursement of \$7.20).

The maximum reimbursement for meals in high cost cities (as described in item 2 above) is \$15, \$20, and \$30 for breakfast, lunch and dinner respectively, inclusive of taxes and tip.

- b. An employee reimbursement claim is based on actual (not to exceed maximum) cost. Meal maximums may not be aggregated to create a daily maximum.
- c. Reimbursement for meals may exceed the maximum amounts for breakfast, lunch, or dinner only if the meal is organized by a non-county entity where the established price of the meal includes facility, speaker, or other costs and is a required portion of the meeting and/or conference. A written statement explaining the necessity for incurring such expense and supporting documentation (e.g. flyer, agenda or brochure) must be submitted with the employee reimbursement claim.
- d. Where the cost of a meal is included as part of a registration charge or fee, no additional employee reimbursement may be claimed for that meal.
- e. For same day travel, expenses for meals are limited to activities outside normal work duties. No reimbursement for meals will be made for same day travel. Reimbursement for a meal is provided when it is not reasonable for employees to provide their own meal. Special situations may be considered on a case-by-case basis. A memo from the employee to the department head is required and the department head's concurrence must be noted before the memo is forwarded to the designated Executive Office analyst for review and approval.
- f. Travel to a temporary worksite does not qualify an employee for meal reimbursement.
- f. No reimbursement shall be made for alcoholic beverages of any kind.
- g. Employees attending training or conferences for an extended period of time, more than seven consecutive days, may elect to purchase groceries and prepare their meals during the training/conference. In this event, grocery receipts are to be retained and submitted for reimbursement. Grocery charges exceeding the maximum daily per meal cost will not be reimbursed. An

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:	<u>Policy</u>	<u>Page</u>
	<u>Number</u>	<u>Page</u>
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	5 of 10

employee electing to purchase and prepare food during an extended stay may purchase only food to be consumed during the designated period; no reimbursement will be made for incidentals including kitchen utensils, cookware, kitchen supplies and sundries.

4. Transportation

Actual cost of common carrier services, including taxicabs and car rentals, when necessary shall be allowed. Departments are to utilize on-line travel services and secure the least expensive flights and car rental arrangements possible. Upon request from the Auditor/Controller supporting documentation that the flights and car reservations made were the least expensive option available is to be provided by the department. Travel in business class, first class or any category on any flight above the coach/economy level is allowable if (1) the traveler pays the cost difference or (2) the department can document that no other option exists and the selected flight is the only option for travel. Reservations for air transportation should be booked as early as is reasonable to take advantage of lower cost air fares. Airline government and group rates must be used when available.

Claims for payment or employee reimbursement shall be accompanied by a receipt for the purchase and a copy of the ticket purchased or other voucher for common carrier expense. Flight insurance is covered in Policy D-5.

5. Rental Cars

The county maintains a contract with a vehicle rental company and every effort should be made to use the contract company. If available, a county issued corporate rental vehicle card or Purchasing Card (P-card) shall be used for all travel requiring the use of a rental vehicle when the contract company cannot be used. Government and group rates must be used when available. Actual costs evidenced by an original, dated receipt and inclusive of all related taxes and other rental fees should be submitted along with actual gas receipts (dated, vendor name printed on the receipt) obtained for the purchase of gas for the rental vehicle.

The rental vehicle may include a global positioning system if said equipment is standard; only standard equipment is allowed and no rental car reimbursement will be made for cars above the mid-range size unless four or more employees are traveling in the same vehicle and this information is documented in the reimbursement information.

If a county issued corporate card is unavailable, the county requires employees to purchase the Loss Damage Waiver (LDW) so the employee is not held responsible for damage (under normal circumstances) to the rental vehicle and such cost will be reimbursed. However, the county will not reimburse employees for the cost of other

COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject:

**Policy
Number Page**

**REIMBURSEMENT FOR GENERAL TRAVEL
AND OTHER ACTUAL AND NECESSARY EXPENSES**

D-1 6 of 10

optional insurance. (e.g. liability, uninsured/underinsured motorist, personal accident & personal effects), as the county is self-insured for vehicle liability & third party physical damage and provides worker's compensation coverage.

Employees are required to notify Human Resources, Risk Management Division at (951) 955-3540 and the employee's supervisor as soon as possible (within 24 hours) of any event, incident or accident related to the rental car. The employee must complete "County Vehicle Accident/Incident Report," Form 942-6 (Safety Division form).

6. Private Automobile

Reimbursement for use of a private vehicle shall be allowed upon authorization of the department head, Executive Officer, or the Board of Supervisors. The county's private vehicle mileage reimbursement rate is the same rate as the Internal Revenue Service (IRS) standard mileage rate for private vehicles and will be effective concurrently with IRS' periodic establishment of such a rate.

If an employee is required to use the employee's personal vehicle while in the course and scope of employment, the employee must, prior to using said vehicle, do the following:

- A. Complete the "Authorization to Drive Riverside County Vehicle or Private Vehicle for County Business," Form 30, authorizing the employee to use a personal vehicle which must be approved by the department head. Each department shall confirm that each employee with an approved Form 30 has a valid driver's license.
- B. Insure the vehicle to the minimum limits required by the State of California, or if registered/licensed out of state, equal to or greater than the limits required by the State of California. In addition, employees must have their policies of automobile liability insurance endorsed to reflect business use. Such insurance must be maintained at all times while the individual is employed in a position where it is required or may be required to use a personal vehicle while in the course and scope of employment. In the event of an incident or accident, the county does not assume responsibility for any physical damage to an employee's personal vehicle. The department head is responsible for verifying that an employee authorized to drive a personal vehicle is insured in compliance with requirements of the State of California.
- C. Maintain a valid driver's license, which is appropriate for the class of vehicle to be operated. If any restrictions apply, the employee must notify his/her supervisor of the restrictions and/or any and all changes in the license (i.e. suspended, etc.).

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:	<u>Policy Number</u>	<u>Page</u>
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	7 of 10

The use of motorcycles, mopeds, and similar types of vehicles for the conduct of county business is expressly prohibited, with the exception of Sheriff's Department sworn personnel on duty in a specific assignment.

When a department head authorizes use of a private vehicle for the convenience of the driver, instead of more economical travel by air, reimbursement shall not exceed the cost of usual airfare.

Employees are required to notify Human Resources, Risk Management Division's representative, and the employee's supervisor as soon as possible (within 24 hours) of any incident or accident. Employees must complete "County Vehicle Accident/Incident Report," Form 942-6 (Safety Division form).

7. Private Aircraft

The use of private aircraft for the conduct of county business is expressly prohibited unless prior authorization is given by the Board of Supervisors.

8. Miscellaneous Expenses

Miscellaneous expenses, including charges for business telephone calls, fax service, e-mail services, telegrams, the cost of usual or necessary services and supplies, including emergency repairs, parts or towing for county vehicles, conference registration fees, vehicle parking, bridge tolls, and any other justifiable business expenses shall be allowed if they represent a valid business need.

A satisfactory explanation of the circumstances is required for these expenditures. An employee reimbursement for actual miscellaneous expenses shall be accompanied by an original receipt or other original voucher. Personal telephone calls and personal internet usage are not reimbursed.

9. Special Provisions for County Employees on Indefinite Assignments

When approved by the department head and Executive Officer or designee, employees assigned indefinitely (for periods of 90 days or more) out of town are provided the following compensation options:

A. Standard reimbursements as provided herein (or limited by program provisions); or

B. Commuter compensation model:

Meals: \$50.00 per day or portion thereof in travel status

Lodging: \$1,500 per month (prorated at \$50.00 per day)

Transportation Allowance: \$600 per month (Parking, Car Rental, etc):

COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject:	Policy Number	Page
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	8 of 10

Under the commuter compensation model, no receipts or records are required by the county. However, the employee must substantiate deductible expenses on his/her personal tax return.

No tax deduction is allowed by IRS if the assignment is expected to exceed one year. The "commuter compensation model" will be grossed up by a factor of 20% to recognize this tax impact for employees whose assignments are expected to exceed one year.

C. Relocation model – reimbursement for relocation is found in Board Policy H-20.

10. Travel Authorization

Reimbursement for travel expenses requires prior authorization as follows:

A. By County Executive Officer or designee:

All travel wherein the estimated total cost (including registration, transportation, lodging, and meals) is not included in the approved budget, or is expected to cost \$1,000 or more per person or if the travel is out of state. Prior approval for travel estimated as costing more than \$1,000 or travel out of state is required even if the travel was anticipated and approved in the department's budget. -

Each request should be in the form of a memorandum that details costs to be incurred and substantiates the need for said travel. Attendance must be required for purposes of maintaining a professional license, participation in professional activities which benefit the County of Riverside and not solely for the purpose of professional enhancement or to collect an award. Funding availability for the proposed travel is not a guarantee that the travel will be approved. The travel must provide a clear benefit to the County of Riverside.

~~Exception: travel by elected officials/constitutional officers and of their employees, extraditions, travel that involves the health/safety/security of a minor, and/or an individual 60 or more years of age or any individual who is the victim of domestic violence.~~

B. By Department Head:

All travel wherein the estimated total cost (including registration, transportation, lodging and meals) is less than \$1,000 per person. This travel should also be requested on an email prepared by the employee and outlining all anticipated expenditures. If the travel involves participation at a conference or training venue the proposed agenda should be included. The

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:	Policy Number	Page
REIMBURSEMENT FOR GENERAL TRAVEL AND OTHER ACTUAL AND NECESSARY EXPENSES	D-1	9 of 10

memorandum should explicitly detail how the proposed travel benefits Riverside County.

The Department Head's approval is an indication that the travel is included in the approved departmental budget. If the travel is not in the approved budget the Department Head should make a recommendation and forward the memo to the designated analyst in the Executive Office.

C. Format:

All approved travel should be noted on a per trip basis in a memorandum signed by either the County Executive Officer/designee or the department head as delineated in A. and B. above. A copy of the signed memorandum should be attached to any requests for payment of travel expenses, including Form 14 which follows.

11. Use of Claim Form

The employee expense claim must be filed on a form approved by the county, and must include date, business destination, amount, and business purpose. Claims shall be filed promptly, no later than the end of the month following the month in which the travel and/or other necessary expenses occurred. Claims filed after this time will not be considered for payment. Commuter compensation model will be processed as additional pay, and no other form will be required.

Original receipts are required for reimbursement. Original receipts must include the name of the establishment where service was provided and the date on which the service was rendered. Restaurant receipts must include the items ordered as well as the total payment made. All claim forms and associated documents related to reimbursable county expenditures are considered public records, are subject to disclosure under the California Public Records Act {Chapter 3.5 (Commencing with Section 6250) of Division 7 Title 1}. (Form 14 attached).

12. Reports

Per California Government Code Section 53232.3 subparagraph (d), legislative body members are required to provide brief reports on meetings attended at the expense of the county at the next regularly scheduled meeting of the legislative body.

13. Penalties

Penalties for the misuse of public resources or falsifying expense reports in violation of expense reporting policies may include, but not be limited to, the penalties specified in Government Code section 53232.4.

**COUNTY OF RIVERSIDE, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject:

**Policy
Number Page**

**REIMBURSEMENT FOR GENERAL TRAVEL
AND OTHER ACTUAL AND NECESSARY EXPENSES
10**

D-1 10 of

Reference:

- Minute Order dated 01/21/75
- Minute Order 3.3 of 04/29/97
- Minute Order 3.3 of 10/16/01
- Minute Order 3.8 of 04/08/03
- Minute Order 3.7b of 05/02/06
- Minute Order 3.3 of 04/10/07
- Minute Order 3.2 of 07/21/09
- Minute Order 3.7 of 09/15/09