RESOLUTION OF THE BOARD OF SUPERVISORS OF

ORANGE COUNTY, CALIFORNIA

September 24, 2019

WHEREAS, California Government Code section 53232.2 effective January 1, 2006 requires any local agency that reimburses members of a legislative body for actual and necessary expenses incurred in the performance of official duties to adopt a written policy specifying the types of occurrences that qualify a member of the legislative body to receive payment or reimbursement of expenses related to travel, meals, lodging, and other actual and necessary expenses; and

WHEREAS, Orange County (the “County”) resources should only be used when there is a substantial benefit to the County; and

WHEREAS, such benefits include enabling County employees and officials: (1) to meet with state and federal officials to discuss County interests; (2) participate in regional, state and national organizations whose activities affect the County; (3) attend educational seminars designed to improve expertise and information levels; and (4) promote public service and morale by recognizing such service; and

WHEREAS, on January 26, 2016, the Board of Supervisors adopted Resolution No. 16-010 establishing a County Business Travel and Meeting Policy applicable to Elected Officials and Non-Elected Employees; and

WHEREAS, the County desires to establish a uniform and consistent method for administering the County’s travel policies and procedures, to ensure that the County’s resources are spent in a productive and efficient manner that provides for accountability of those resources, and provides for reasonable and equitable reimbursement of expenses incurred by individuals while on County business travel; and

WHEREAS, the County desires to revise the County Business Travel and Meeting Policy to facilitate compliance with Internal Revenue Service rules and regulations relating to the reimbursement of travel expenses.

NOW, THEREFORE, BE IT RESOLVED that this Board does hereby:

1. Resolve that the above recitals are true and correct.
2. Rescind Resolution No. 16-010, which was approved on January 26, 2016.
3. Adopt a policy entitled the “County Business Travel and Meeting Policy,” which is attached as Exhibit A.

Resolution No.\_19-092, Item No. \_36\_

County Business Travel and Meeting Policy

**Exhibit A**

County of Orange

County Policy

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| Subject: | County Business Travel and Meeting Policy |
| Authority: | Board of Supervisors |
| Policy Owner: | County Executive Office |
| Approval Date: | 3/16/1999 |
| Revision Date(s) | 9/24/2019, 1/26/2016, 11/17/2015 |
| Version No.: | 4.0 |

1. **PURPOSE**

It is the intent of this policy to provide a uniform and consistent method for administering the County Business Travel and Meeting Policy to ensure the County's resources are spent in a manner that maximizes and provides full accountability of those resources.

1. **SCOPE**
2. This policy indicates the basis under which County business travel will be authorized and states the authorities for approving such travel, as well as providing a Per Diem Rate for meals and incidental expenses, and reimbursement of lodging and reasonable miscellaneous expenses.
3. Department Heads or their designees shall authorize all travel, subject to the limitations of this policy and the annual departmental budget. The Department Head or designee shall be held responsible for certifying that travel is related to County business.
4. Travel is authorized for the minimum number of persons necessary to carry out the business purpose of the travel, and for only those whose job tasks are directly related to the purpose of the travel.
5. Revolving cash funds shall not be used for reimbursement of travel expenses unless the traveler received a cash advance from the revolving fund.
6. This policy applies to registered volunteers and unpaid interns who perform services for the County and are entitled to reimbursement for authorized out-of-pocket and personal mileage expenses at the identical rate allowed to Non-Elected Employees in accordance with the County’s Standards for Utilization of Volunteers Resolution 07-194. Approval for the use of volunteers is a matter of discretion to be properly exercised by the Board of Supervisors. However, the Board may delegate authority to utilize volunteers to Department Heads or their designees if utilization is consistent with guidelines presented in the County’s Standards for Utilization of Volunteers Resolution 07-194.
7. This policy applies to all County business meeting meals, refreshments/light snacks and recognition/ promotional items for which County funds are expended regardless of the manner of payment; this includes but is not limited to, P-Card and Travel Card purchases, purchase orders, payment made by Revolving Fund (petty cash), and direct payment by both Elected Officials and Non-Elected Employees for subsequent reimbursement from the County through a *Mileage and Other Expenses Claim Form*.
8. This policy applies to all Elected Officials and Non-Elected Employees, unless a provision is in conflict with specific provisions of existing labor agreements or with specific provisions of state or federal law. In such cases, the provisions of those agreements or laws shall prevail for the employees covered under those agreements or laws.
9. The Auditor-Controller shall audit and pay travel claims in accordance with the provisions of California Government Code Section 29741 and this policy. Furthermore, the Auditor-Controller shall establish forms and procedures governing the preparation and payment of any claim addressed in this policy.
10. Reimbursements for County business travel are made in accordance with IRS requirements, most importantly the rules for an "Accountable Plan." An Accountable Plan requires expenses have a business connection, expenses must be adequately accounted for within a reasonable period of time, and any excess reimbursement or allowance is returned within a reasonable period of time.
11. This policy supersedes Resolution 16-010, which adopted the County Business Travel and Meeting Policy dated January 26, 2016.
12. **DEFINITIONS**
13. “County Business” shall mean activities that are directly related to or in support of the governmental or proprietary functions of Orange County government as certified by an Elected Official, Department Head or their designees.
14. “Department Head or designee”shall mean the officially designated individual who directs the daily operation of any department or special district governed by the Orange County Board of Supervisors.
15. “Elected Officials” shall mean members of the Orange County Board of Supervisors and all Orange County elected officials.
16. “Extended Lodging and/or Meal Expenses" refers to expenses incurred for lodging and meals that extend one or more days prior to or after the actual dates of a conference, seminar, meeting, training, or other County business travel event.
17. “General Area” is defined as the counties of Orange, Santa Barbara, Kern, Imperial, Los Angeles, Riverside, San Diego, San Bernardino and Ventura.
18. “Incidental Expense” includes fees and tips for porters, baggage handlers, bell staff, housecleaning staff and other personal service employees.
19. “Lodging” shall mean expenses for overnight sleeping facilities, including any mandatory fees (telephone, resort, etc.) and taxes.
20. “Meals” shall mean expenses for breakfast, lunch, dinner, snacks, refreshments, and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses). Reasonable tipping amount up to 20% of the meal is acceptable.
21. “Miscellaneous Expense” must be reasonable and include airfare, rental cars including rental insurance, taxi, ridesharing services including Uber or Lyft, trains, local buses, shuttle, baggage fees, customary transportation tips/gratuity, fax, telephone, copy charges, laundry, cleaning and pressing of clothes, registration fees, County business expenses (e.g. internet access, purchase of necessary materials and supplies, etc.) and other business related expenses.
22. “Non-Elected Employees” shall mean non-elected employees and non-elected Department Heads of the County.
23. “Non-reimbursable Expenses” include expenses that are not a necessary part of the required travel, including: parking and traffic violations, mileage and fuel cost for County vehicle, mileage to commute to/from work, Emergency repairs and towing fees for non-County vehicle, privately owned car insurance, travel insurance, alcoholic beverages, medicinal remedies (or health supplies, cosmetics), personal entertainment, childcare fees, kennel/boarding fees, TSA-Preselect and discretionary early check-in fees, costs for extra person in the room, in room pay per view movie rentals, non-County business related phone calls, expenses paid for or reimbursed by a non-county entity.
24. “Per Diem” is a daily allowance for meals and incidental expenses, a specific amount of money that an organization provides an individual per day to cover traveling expenses (allowance) in connection with work done away from home per established rates by the U.S. General Services Administration Agency (GSA) by locale. The link to GSA can be found here: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
25. “Registered volunteers and unpaid interns” shall mean individuals enrolled in a County volunteer/intern program or assigned to a volunteer/intern position whose hours are recorded.
26. “Traveler” shall mean an individual who is eligible to receive reimbursement for meals, incidentals, lodging and miscellaneous expenses related to travel for County business purposes outside the General Area or when overnight stay is required within the General Area.

1. **TRAVEL POLICY**

It is the County’s policy to provide a Per Diem for meals and incidental expenses and to reimburse individuals for reasonable Miscellaneous Expenses incurred by Elected Officials and Non-Elected Employees on behalf of the County in carrying out their official duties. The County provides several mechanisms through which Elected Officials and Non-Elected Employees can incur expenses and be reimbursed. Proper approval is required for reimbursement per requirements of this policy. County credit cards (P-Cards and Travel Cards) and cash advance are mechanisms for payment of costs associated with County travel. Credit card procedures can be found in the “*County of Orange Cal Card Policies and Procedures.”* When on travel and where credit card is accepted, individuals that are assigned a County credit card must utilize it while on County travel in lieu of other County payment mechanisms with the exception of meal expenses which are submitted for reimbursement through the *Mileage and Other Expenses Claim Form.*

1. NON-ELECTED EMPLOYEES AUTHORIZATION TO TRAVEL
   1. Department Heads or their designees will authorize activities for Non-Elected Employees related to County business, including travel for County business purposes and reimbursement of related expenses within the guidelines identified in this policy.
   2. Department procedures for obtaining approval of travel and reimbursement of related expenses for Non-Elected Employees are to be established in accordance with the policy set forth herein. Department Heads or their designees will be responsible for ensuring compliance with County policy within their respective departments.
   3. Departments will maintain internal records documenting County business travel and related expenses, including pertinent conference brochures, agendas, schedules of meetings, or a concise statement of the purpose, destination, and dates of each trip for Non-Elected Employees.
   4. With the exception of the County Executive Officer and Department Heads, all travel and anticipated reimbursement of related expenses must be approved in advance by the Department Head or designee.
   5. Non-Elected Employee travel is authorized for the minimum number of persons necessary to carry out the business purpose of the travel, and for only those whose job tasks are directly related to the purpose of the travel. Additionally, when attendance at conferences, seminars or training events is beneficial, first preference must be given to those offered locally.
   6. When a Non-Elected Employee, at the request of an organization outside of the County of Orange, is acting as an instructor or panel member or participating in similar activity at an intrastate meeting or professional conference, Department Heads or their designees should ordinarily authorize absence with salary paid only, in the expectation that the sponsoring organization will pay for the associated travel and related expenses. However, when this arrangement is not feasible, and a Department Head or designee determines that the participation of the employee is beneficial to the County, he/she may also authorize payment for the associated travel and related expenses.
   7. Non-Elected Employees business travel outside of the United States must be approved in advance by the County Executive Officer before a Department Head or designee may authorize such travel and reimbursement of related expenses except under the following conditions:
2. Non-Elected Employees that travel outside the United States as part of the investigation, defense, apprehension or prosecution of criminal violations of the state law occurring in Orange County.
3. Social Service employees that travel outside the United States for case related work such as investigation, placement reunification, and repatriation, or as ordered by the juvenile courts.
4. Departments authorizing travel subject to conditions 1 and 2 above shall provide the Board of Supervisors an annual report no later than September 1 of each year detailing the number of trips, locations (countries), cost per trip and total aggregate cost of the prior fiscal year's international travel. In no case should any information that would divulge the identities of staff, client, defendant, case or subject be provided.
5. ELECTED OFFICIAL AUTHORIZATION TO TRAVEL
   1. The following types of occurrences qualify an Elected Official to receive payment and or reimbursement of expenses related to travel, meals and lodging, and other actual and necessary expenses and generally constitute authorized expenses, as long as the other requirements of this policy are met, and shall be explicitly identified on the *Mileage and Other Expenses Claim Form*. Except as listed below, all othertypes of occurrences require prior approval by the County Board of Supervisors at a public meeting.
6. Communicating with representatives of regional, state and national government on County adopted policy positions;
7. Attending educational seminars designed to improve officials’ expertise and information levels, including, but not limited to, ethics training required pursuant to California Government Code section 53234;
8. Participating in regional, state and national organizations whose activities affect County’s interests;
9. Recognizing service to County (for example, acknowledging a long time employee with a retirement gift or celebration of nominal value and cost);
10. Attending County events; and
11. Meetings for which a meeting stipend is expressly authorized by law, under this Policy or by the Board at a public meeting.

The following expenses require board approval:

1. International travel directly related to duties/responsibilities.
2. Expenses which exceed annual or per trip limits, if any, established by the Board under this Policy.
3. Requests for exception to the Travel Policy (e.g., for expenses that do not fall within the types of occurrences set forth in this policy).
   1. Examples of personal expenses that the County will not reimburse include, but are not limited to:
4. The personal portion of any trip;
5. Political contributions or events;
6. Family expenses, including partner’s expenses when accompanying an official on County-related business, as well as children or pet-related expenses;
7. Charitable contributions or events, unless the event has a direct relationship to County business, (for example, acknowledging extraordinary deeds by County personnel) and is pre-approved by the Board;
8. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage and/or golf related expenses), or other cultural events; and
9. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance or gasoline.
   1. Any questions regarding the propriety of a particular type of expense should be resolved before the expense is incurred.
   2. Expenses for which Elected Officials receive reimbursement from another agency are not reimbursable.
   3. As required by Government Code section 53232.3(d), at the following Board meeting, each Board Member shall briefly report on meetings attended at County expense. If multiple Board Members attended, a joint report may be made.
10. TRAVEL ARRANGEMENTS
    1. When in travel status, a Traveler should utilize the most economical and reasonable mode of transportation consistent with the requirements of the department using the most direct and efficient route. Government and group rates offered by a provider of transportation services should be used when available. The use of discount airfares is encouraged in the interest of economy. However, in determining the most economical and reasonable fare, a Traveler should not be required to use a fare that falls into any of the following categories:
11. Circuitous routing – an itinerary that requires more than one stop between origination and destination points.
12. Excessively prolonged travel – connections or stopovers of more than two hours on domestic trips or six hours on international trips.
13. Travel during unreasonable hours – boarding or deplaning before 6:00 a.m. or after 10:00 or overnight travel without an opportunity for rest before beginning work.
14. Travel which results in additional costs – travel which would require other types of costs that would offset the initial savings in transportation.
15. Travel which is not reasonably adequate for the physical or medical needs of the Traveler.
16. Travel which does not meet the mission requirements of the Department.
    1. Airline reservations may be arranged through a travel agency or directly with an airline. Whenever possible, such arrangements should be made as soon as possible prior to expected departure date in order to obtain the most economical fare. (Advance airline booking is usually necessary in order to take advantage of discounted rates.) Full service travel arrangements shall be made through the County’s Regional Cooperative Agreement (RCA), established by the County Procurement Office. However, reservations through other full service travel agencies can be made with an approved RCA Alternative Notification Form. Only one RCA Alternative Notification Form is required (for ongoing future use) when calling full service travel agencies, including airline and/or lodging and/or car rental. The RCA Alternative Notification Form is not required when booking reservations directly online as the RCA does not offer online reservation services. The RCA Alternative Notification Form can be found via the CPO Intranet site at <http://intra2k3.ocgov.com/procurement/>.
17. Airline ticketing - When changes or additions to flight plans are required due to cancellation of scheduled flights or when other such difficulties are encountered during the course of a trip, the Traveler, through a travel agency or directly with the airline, may make necessary changes or additions to their flight schedule. If additional airfare is required, it will be paid by the Traveler to be reimbursed through the *Mileage and Other Expenses Claim Form* process after the trip is completed.
18. If the cost of a travel promotion offer is less than the available non-promotional rate, then the special rate should be used whenever possible. The County will not reimburse for the employee’s use of frequent flyer miles in lieu of incurring an actual travel expense.
19. Business class and first class airfare is not reimbursable unless necessary to respond to an emergency or to accommodate a medical disability or other special need. Anyone may, at their own expense, pay to upgrade their airline reservations to premium economy, business, or first class.
    1. Out-of-State Air Travel – Elected Officials and Non-Elected Employees shall use reasonable judgment in booking out-of-state commercial airline reservations. For flights over four hours (excluding connection time), premium economy class may be acceptable.
    2. In the event that a more expensive transportation form or route is used, the cost borne by the County will be limited to the cost of the most economical, direct, efficient and reasonable transportation form.
    3. Payment for air travel should be accomplished through billing arrangements established by each department in accordance with County policy. No travel advances will be made to Travelers for the purchase of airline tickets.
    4. Private/Chartered Aircraft are generally not permitted as a mode of travel on County business. Only when no other reasonable means of travel is available to meet the requirements of the trip will an exception be allowed. Cost savings alone is not sufficient justification. For Non-Elected Employees, any exception must be approved in advance by a Department Head or designee based on:
20. Necessity and reasonableness;
21. Flexibility of schedules involved;
22. Alternate modes of transportation available to the specific location;
23. The number of people involved; and
24. Adequate insurance.
25. Any frequent flyer credits issued by an airline for travel associated with County business travel will belong to the person named as “traveler” by the issuing airline. While the County has no official means to intercept earned frequent flyer credits, travelers are encouraged to apply such credits toward future County business travel whenever practicable, but are not reimbursable.
26. Non-refundable cost associated with cancellations without fault of the employee is reimbursable.
27. If air travel is paid by the County, but a subsequent cancellation causes the airfare credit be issued to the traveler, the traveler is required to use such credit for the next County business trip or return the credit amount to the County.
28. PRIVATE MOTOR VEHICLES AND MILEAGE
29. If it is within the provisions as set forth in this paragraph and it is within the knowledge of the Department Head or designee that the duties of an employee have been such that he/she has driven a privately-owned vehicle on County business, the Department Head or designeeshall authorize the employee by signing the employee’s appropriate *Mileage and Other Expenses Claim Form*. Such employee shall be known as a Private Mileage Permittee.
30. Such authorization shall be granted only if the employee falls within one or more of the following categories and such authorization serves the best interest of the County of Orange.
31. Employee who consistently drives less than 750 miles per month on County business and does not require a County-owned vehicle in the performance of his/her job-related task.
32. Employee who drives in excess of 750 miles per month on County business, but is unable to use County-owned conveyance because:
33. Nature of duties and assignments preclude the use of a County-owned pool or individually assigned vehicle.
34. Duties demand the use of an inconspicuous vehicle (other than Law Enforcement).
35. Sufficient County-owned equipment is not available to meet the requirement, as so certified by the Director of OC Public Works, or his designee.
36. Individual serves as a member of a Commission or Advisory Board or in some other special or professional capacity not constituting full-time employment, wherein use of County-owned conveyance would be impractical.
37. Drivers must be legally licensed and shall carry sufficient public liability and property damage insurance at least equal to the requirements of the Financial Responsibility Laws of the state of California (Vehicle Code, Division 7, Section 16000 et. Seq.) as the same exists presently and as may be amended from time to time, in order to operate any motor vehicle while conducting County business.
38. The driver of any motor vehicle shall be responsible for operating the vehicle in a safe and prudent manner in accordance with applicable laws, ordinances and regulations.
39. Any fines or penalties arising from the operation of a motor vehicle in an unlawful manner shall be the personal responsibility of the driver of the vehicle.
40. Operation of a privately-owned vehicle on County business, within the scope of the Private Mileage, Permittee’s County business and under the provision of this policy shall be considered as an official vehicle and subject to the following rules:
41. Vehicles authorized for use by Permittee shall be a four-wheeled, engine-driven, enclosed, conventional passenger vehicle, meeting all minimum requirements of the California Vehicle Code, and shall have seat belts for the driver and all passengers. Convertibles are considered enclosed vehicles when the top is in closed position.
42. Vehicles, while on official status, shall at all times be operated and maintained in a reasonable and prudent manner and in accordance with all applicable State and local laws, ordinances and regulations.
43. The driver and all passengers shall utilize seat belts while vehicle is in motion.
44. Vehicle shall be operated only by Permittee or other County employee acting under direction of the Permittee during those periods when said vehicle is on County business status.
45. Persons or personal property may be transported in a vehicle being used for County business only when such transportation is necessary to County business. However, with the approval of the Department Head or designee, persons or property whose transportation is not required by County business may travel in the vehicle as incidental to the vehicles’ use on County business provided that any such person or the owner of such property is informed that the County is not liable for any injury or damage which may result from the operation of the vehicle.
46. Each Permittee shall allow inspection of his/her vehicle at any time when said vehicle is operating on County business status as set forth within the provisions of this policy.

f. Privately-Owned Passenger Vehicles – The mileage rate is intended to cover the cost of routine repairs, tires, gasoline or other automobile expense items. The *Personnel and Salary Resolution* and applicable *Memoranda of Understanding* establish mileage reimbursement rates for Privately-Owned Passenger Vehicles for Non-Elected Employees. Elected Official mileage is reimbursable at the Internal Revenue Service rate presently in effect (<http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>). Parking, bridge and road tolls are also reimbursable for County business but may require department approval.

1. Calculation of mileage for Privately-Owned Passenger Vehicles will be the distance traveled which exceeds the distance between the traveler’s home and regularly assigned work location. The return mileage shall be computed in the same way. Miles traveled to and from home or those driven during the workday, which vary from a direct route from one County business contact to another, are non-reimbursable personal miles. When, however, a Permittee is required or ordered to perform duties necessitating travel from home, other than regular travel between home and work, mileage will be allowed to and from the Permittee’s home. “Other than regular travel between home and work” shall include trips to the office or elsewhere on non-workdays as well as after work hours on workdays, if required or ordered.
2. Where particular work assignments of certain employees are such that there is no valid reason for establishing any particular location as headquarters, a Department Head or designee must identify a designated office location and may permit those individual Permittees to operate from their home. Under such conditions, a Permittee so authorized may claim mileage from his first work contact point following his departure from home. Should the contact point be further from the permittee’s home than his designated office location, mileage will be allowed for that distance traveled which exceeds the distance from the permittee’s home to his designated office location. Similarly, only such mileage will be allowed from the last work contact point to the Permittee’s home for the amount of mileage traveled which exceeds the normal mileage between his home and designated office location. A Permittee’s home shall not be considered as a working location or headquarters for mileage allowance purposes.
3. Members of Commissions or Advisory Boards of the County or other persons performing specialized services on behalf of the County who are entitled by law to receive mileage allowance may include mileage from their homes to place of transaction of official business and return. Certification of such mileage shall be as required by the Auditor-Controller.
4. If more than one authorized person is traveling for County business in the same personal vehicle, only one person may receive reimbursement for the related mileage allowance. Travel shall be by the most practical direct route. Any person traveling by an indirect route shall assume any extra expense incurred.
5. When it is required that several persons from any department travel to and from the same point, reimbursement shall be for the minimum reasonable number of privately owned vehicles.
6. Executive Management – Travel within the general area is included in executive management’s monthly car allowance. For purposes of this policy, executive managements’ private mileage for miles traveled outside the general area shall be calculated from their normal workplace or home, whichever is closer, to a destination outside the general area. The return mileage shall be computed in the same way. If the executive manager uses a County-owned vehicle for travel outside of the general area, fuel cost is not reimbursable.
7. Use of Private Vehicle in Lieu of Air Travel – One or more Non-Elected Employee (non-executive) traveler may choose to use a private vehicle for personal reasons even if air travel would normally be the appropriate mode of transportation. In that case, reimbursement may not exceed the cost of airfare the County would have paid if air travel had been used. The additional cost of meals and lodging while in transit via surface transportation are not reimbursable. Reimbursement is calculated by obtaining a scheduled air-fare quote (plus other reasonable expenses avoided, e.g. mileage to/from airport, rental car, etc.) in accordance with section D.3.b and comparing this amount to the mileage rate based on the most direct route from origin to destination. Such cost comparison shall be filed with the claim and submitted to the Auditor-Controller for reimbursement.
8. Frequency of claims filing for private vehicle mileage and authorized expenses shall be dependent upon the Department Head or designee. Mileage may be accumulated and filed periodically. However, such claims should not be filed more than once per month, and under no circumstances will payment be disbursed for claims submitted to the Auditor-Controller beyond six months from the end of the travel event or expense incurrence. Travelers should submit claims promptly to allow for departmental approval and submittal to the Auditor-Controller within this six month period.
9. TRANSPORTATION AND LODGING

Transportation

a. Actual reasonable and necessary cost of local transportation, including taxi, ridesharing services including Uber or Lyft, local buses, shuttle and limousine service, transportation network companies, and customary tips/gratuity to and from the point of departure (e.g., John Wayne Airport) is eligible for reimbursement with receipt. The most economical mode (e.g., trains or personal vehicle vs. taxi) should be used whenever practicable; however, use of a transportation provider with multiple stops (e.g., shuttle), is not mandated.

1. Car rental must be authorized by Department Head or designee in advance and must be for use outside of County. Car rental may be authorized for County business travel if there is a valid need and cost savings over other modes of available transportation. Car rental arrangements may be made directly with a commercial car rental company or through a travel agent as specified in section D.3.b. above. In either case, the following guidelines will apply:
2. Government rates should always be requested;
3. The most reasonably priced rental car that meets the official requirements of the trip should be used;
4. Claims for reimbursement of other than a standard vehicle will require justification;
5. Original paid rental agreement/receipt for all car rentals are required for reimbursement purposes; and
6. When renting a vehicle, the fuel tank must be filled when the vehicle is returned whenever practicable in order to avoid any additional refueling charges from the car rental agency.
   1. The County provides an insurance program for employees that include liability, workers compensation and automobile liability coverage for County owned vehicles during the course and scope of employment. When renting vehicles, optional insurance, including collision damage waiver (CDW) and loss damage waiver (LDW) will be purchased. The insurance cost should be itemized on the rental receipt. The traveler/driver is liable when driving an uninsured vehicle. The insurance purchased must include the following limits:
   2. Damage waiver – No deductible.
   3. Personal Accident Insurance – Not applicable as all employees on business are covered under worker’s compensation for accident incurred while conducting County business.
   4. Liability protection – $100,000/$300,000 or more to meet the legal requirements of the State in which the vehicle is rented.
   5. The County insurance only applies to County employees on County business. If the trip includes any side trips of a personal nature, insurance for the employee as well as traveling companion is the responsibility of the employee.

Lodging

a. The most economical and practical accommodations available considering the purpose of the meeting, and other relevant factors will be reimbursed. Conference discount rates and “government rates” should be used whenever possible.

b. Lodging quotes or reservations may be accomplished through a travel agency, as specified in section D.3.b. above, or directly with a lodging establishment. Reimbursement of lodging expenses is based upon actual reasonable and necessary expenses incurred for the business purpose of the trip.

1. Lodging for Non-Elected Employees may only be utilized for meetings in excess of one day outside the County unless otherwise pre-approved by a Department Head or designee.
2. Department Head or designee pre-approval is required for Non-Elected Employees for lodging expenses in the General Area.
3. Lodging at sites other than hotels or motels (e.g., apartments, cabins, etc.) are reimbursable when they result in a lower cost to the County. However, payment to another individual to stay in their home is not allowed and will not be reimbursed.
4. A Traveler, if accompanied by someone who is not a traveler authorized for County business (e.g., spouse, children, friend, etc.) is entitled to lodging reimbursement at the standard room rate.
5. Lodging Arrangements – When attending a prearranged seminar/meeting requiring a particular accommodation or unforeseen circumstances arise during the course of a trip, the traveler may make lodging arrangements for reasonably priced accommodations directly with a lodging establishment.

c. For travel within the United States, lodging expenses will be reimbursed for Elected Officials at the actual expense up to the GSA lodging per diem rate by locale.  Under special circumstances when lodging for the specified per diem rates cannot be obtained or when the traveler is staying at the same hotel where the conference is held, exception to the maximum per diem rate is permitted.  However, the maximum amount of reimbursement is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate.

1. MEALS AND INCIDENTAL EXPENSES
2. Meals and incidental expenses are included in the daily rates established by the GSA and are to be used as Per Diem Rates for daily expenses incurred by Non-Elected Employees while on business travel.
3. For the first and last travel days, the meals and incidental expenses per diem allowance amount for Non-Elected Employees shall be prorated to 75%, in accordance with GSA policy.
4. Department Head or designee pre-approval is required for Non-Elected Employees for meal expenses in the General Area when overnight stay is not required. In accordance with IRS regulations, meals paid for that are away from home but not overnight shall be taxable as wages. Incidental expenses are not reimbursable when overnight stay is not required.
5. Elected Officials will be reimbursed for actual meal and incidental expenses not to exceed the federal Per Diem rates established by the GSA.
6. Third party meal and incidental expenses are not eligible for reimbursement.
7. EXTENDED LODGING AND MEAL EXPENSES
   1. Extended Lodging and Meal Expenses – Such actual necessary and reasonable expenses for lodging and meals will be eligible for reimbursement when it is demonstrated to be less than the transportation savings when the traveler travels in advance (e.g., on a weekend before or after a travel event). However, nothing in this or the following paragraph should be interpreted as a requirement to extend County travel beyond that required to conduct County business.
   2. For example, if a traveler departs on Saturday for a Monday event, Saturday night lodging and meal expense will be eligible for reimbursement if the allowable expense is less than the savings due to traveling on Sunday rather than Saturday. Documentation must accompany the *Mileage and Other Expenses Claim Form* to justify these “extended” expenses.
8. MISCELLANEOUS EXPENSES

a. County business expenses such as copying, facsimile transmittals, internet access or rental of office machines in connection with preparation of official reports or correspondence; purchase of necessary materials and supplies, when normal purchasing procedures cannot be followed; and rental of a room or other facility for the transaction of County business are eligible for reimbursement. These expenses will require actual receipts or written certification for reimbursement purposes.

b. Parking – Necessary reasonable expenses for self-parking in pay-to-park lots when attending meetings or other County business events are eligible for reimbursement. These expenses will require actual receipts or written certification for reimbursement purposes. Actual expenses for valet parking are eligible for reimbursement when no other reasonable parking option is available. A written explanation should be provided as backup for valet parking. Long-term parking should be used for travel exceeding 24-hours.

c. Phones – Charges for business phone calls made on personal cell phones are eligible for reimbursement with actual receipts or written certification if the calls are a necessary part of the Traveler’s official job function.

1. In lieu of reimbursement for individual County ­ related business calls on personal cell phones, Non-Elected Employees may be reimbursed for a prorated percent of their monthly service charge, based on the ratio of personal calls to County business calls made, when a Department Head or designee determines this to be in the best interest of the County. Reimbursement will be through a *Mileage and Other Expenses Claim Form* accompanied by the related phone bill listing the phone numbers called and the related actual expense.
2. Elected Officials may be reimbursed for actual telephone and fax expenses incurred on County business. Telephone bills should identify which calls were made on County business. For cellular calls when the official has a particular number of minutes included in the official’s plan, the official can identify the percentage of calls made on public business.
3. Telephone or Wi-Fi charges are allowable if they are necessarily incurred for the conduct of County business.
4. Reasonable calls made by a traveler to their home will be reimbursed at the actual cost of the call when an overnight stay is required. Other personal phone calls made while on County business are not reimbursable.

d. Registration Fees – Actual fees paid for registration to attend an authorized event (e.g., conference, workshop) is an allowable expense. Registration fees should be paid in advance by the department whenever practicable. Original receipts will be required for reimbursement to an individual. Reimbursable registration fees do not include participation in non-profit activities (e.g., United Way).

e. Laundry charges are reimbursable with an original receipt for County travel lasting more than three days.

1. COMPLIANCE WITH LAWS

a. Elected Officials and Non-Elected Employees should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All documents related to reimbursable agency expenditures are public records subject to disclosure under the California Public Records Act.

b. Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following:

loss of reimbursement privileges,

a demand for restitution to the County,

the County’s reporting the expenses as income to the elected official to state and federal tax authorities and

prosecution for misuse of public resources.

1. **COUNTY BUSINESS MEETING POLICY**

This policy establishes rules and procedures for the County regarding the purchase and distribution of recognition/promotional items, refreshments/light snacks and nominal meals to be used for official County Business Meetings. Departments will budget annually for costs associated with this policy. All purchased items referenced in this policy must serve a public purpose of the County and be related to official County business and follow the *County Contract Policy Manual*. Expenses for County Business Meetings shall be reasonable and moderate in nature, taking into account community standards and the prevailing vendor pricing within the County.

1. AUTHORIZED COUNTY BUSINESS MEETINGS
2. “County Business Meeting” refers to business meetings that typically have a meeting agenda and required attendance by Elected Officials, Non-Elected Employees and/or other required attendees performing services for the County (e.g., may include registered volunteers, unpaid interns, interview/review panelists).

1) These may include stakeholder outreach meetings, interview/review panels, recognition meetings, educational meetings, in-house formal training sessions, conferences, seminars, workshops, study sessions, staff meetings, and Board meetings at which County business is conducted.

1. The reasonable expenses for recognition/promotional items may include tangible items of nominal value and cost that bear the County logo or other County symbol. These items may include service pins, certificates, plaques, keychains, coffee mugs, pens, folders, calendars, or other nominally priced tokens of appreciation. Recognition/promotional items may only be distributed at a County Business Meeting for the purpose of promoting the name or image of the County, provide information, or enhancing County productivity. Recognition/promotional items should not contain the name or depict the likeness of any County official.
   * + 1. When the purchase of recognition/promotional items is approved by a Department Head or designee:

Written justification supporting how the purchase meets the department’s mission and business needs will be required including a description of the event(s) at which the recognition/promotional items will be distributed, how the materials will be used, and to whom the materials will be distributed.

The purchase of recognition/promotional items must comply with the County’s Contract Policy Manual, County Event Policy, and any applicable County marketing policies regarding the use of the County’s name or image.

Gift cards and similar cash equivalents may not be purchased or distributed as recognition/promotional items.

2) Recognition of registered volunteers and unpaid interns must comply with the provisions of the 2007 Standards for Utilization of Volunteers regarding recognition of volunteers.

1. The reasonable expenses for nominal meals, refreshments/light snacks provided at County Business Meetings that extend over the normal break or meal periods are eligible for reimbursement when:
   * + - 1. Elected Officials, Department Head or designee determines that it is for the benefit and advantage of the County to keep all participants together and not have them disperse for breaks (County employees who are not attending the County Business Meeting are not included).
         2. Elected Officials, Department Head or designee directs the attendance of Non-Elected Employees and

Special facts require that the event be held and conduct its business over a normal meal period; and

Business is actually conducted over a meal period.

The meal expenses of other required attendees are eligible for reimbursement under this policy.

1. County funds may not be expended to reimburse Elected Officials or Non-Elected Employees for their expenses in purchasing meals for third parties, such as constituents, legislators and private business owners, at meetings held to discuss legislation or other matters of benefit to the County. Decoration items such as balloons and centerpieces for the meeting are not reimbursable.
2. Elected Officials, Department Heads or their designees or the County Executive Officer or designee are accountable for determining:
3. The necessity for expending public funds for meals, refreshments/light snacks and recognition/promotional items.
4. The appropriateness and accuracy of the claim.
5. The availability of funds.
6. Conformity with County Policy.
7. COUNTY BUSINESS MEETING PAYMENT AND REIMBURSEMENT

a. County business meeting meals, refreshments/light snacks and recognition/promotional items may be purchased through the use of the CPO authorized County credit card, purchase order or direct payment by an Elected Official or Non-Elected Employee. Itemized receipts are required regardless of the amount spent. In addition, all business meal expenses must be supported with itemized listing of food and beverage purchases. When substantiated on the receipt, customary tips/gratuity are reimbursable. The cost of alcoholic beverages will not be reimbursed.

b. Other supporting documentation required with the purchase of County business meeting meals, refreshments/light snacks include a list of attendees or sign-in-sheet and County Business Meeting Policy Certification Form. A County Business Meeting Policy Certification Form is also required for recognition/promotional item expenses.

c. Under no conditions will expenses, payments, or reimbursements be allowed for (except as permitted by Government Code sections 53232, et seq.):

1. Social functions or events including, but not limited to the following:
   1. Holiday Parties
   2. Birthdays
   3. Showers
   4. Other personal employee celebrations
2. Expenditures for alcoholic beverages, including related tax and tip.
3. Voluntary events or functions including, but not limited to:
   1. Employee lunch time and/or after work groups
   2. Union/Association luncheons, meetings, etc.
4. **EXPENSE CLAIMS**
5. APPROVALS, FORM, AND SUPPORTING DOCUMENTATION

Approvals: Non-Elected Employee claims for reimbursement will require Department Head or designee review, verification and approval before submitting to the Auditor-Controller for review and payment. This approval certifies that the claimed amount is correct and the expense is reasonable, necessary and incurred for the benefit of the County. Non-elected Department Heads shall obtain approvals from the County Executive Officer or designee.

1) While signature authority for claims can be delegated, the Department Head or designee is responsible to ensure that all claims for Non-Elected Employees are reviewed and verified to be necessary and reasonable expenses incurred for the benefit of the County.

1. Elected Official Requirements: Elected Official expense reports must document that the expense in question met the requirements of this Policy. Expense reports for board members shall satisfy the requirements of Government Code section 53232.3 and show that expenses meet the requirements of Government Code section 53232.2. In accordance with Government Code section 53232.3, members of the Board of Supervisors must submit receipts for all expenses claimed.
2. Mileage and Other Expenses Claim Form: Requests for reimbursement to individuals for expenses related to County business travel shall be submitted to the Auditor-Controller on a signed original Mileage and Other Expense Claim form. Justification for reimbursement for travel-related expenses must include adequate information to justify payment, including the date, time, place, identification and cost of the various items (e.g., meals, parking, lodging, etc.), and the County business purpose.

1) Each traveler can only obtain reimbursement for their own pre-approved travel expenses.

d. Supporting Documentation: Supporting documents and receipts, when required, should be the actual original invoices, receipts, sales slips, passenger coupons, hotel bills, etc. and must be submitted along with the *Mileage and Other Expenses Claim Form* or other approved methods of payment.

* + - 1. Transportation, lodging, and miscellaneous expenses require supporting documentation to be submitted.
      2. Traveler meal and incidental expenses do not require receipts (except the Board of Supervisors and Elected Officials who must submit receipts).
      3. County business meetings meals require supporting documentation to be submitted including description of purpose of the meeting (e.g., agenda).

1. Receipts Not Available: When required receipts cannot be obtained or have been lost the following procedures should be followed.

Non-Elected Employees must obtain a statement approved by the Department Head or designee explaining the reason for the unavailability or loss, which must be included as part of the documentation submitted with the *Mileage and Other Expenses Claim Form*. In the absence of a satisfactory explanation, the amount involved may not be reimbursed.

Elected Officials must submit a statement explaining the reason for the unavailability or loss, which must be included as part of the documentation submitted with the *Mileage and Other Expenses Claim Form*. In the absence of a satisfactory explanation, the amount involved may not be reimbursed.

1. AUDITOR-CONTROLLER
   1. While the Auditor-Controller generally makes payment in reliance on the certification of the department head or designee, the Auditor-Controller may, at their judgment, perform a review of any claim and reject claims that are not compliant with County policies or do not appear to be reasonable and necessary. Procedures prescribed in Government Code Sections 29741 through 29745 will be used as appropriate.
   2. The Auditor-Controller will retain a copy of such claims in departmental files in accordance with County Records Retention Schedules.
2. Timing Requirements

In accordance with IRS regulations, travelers must adequately account to the County for all expenses incurred within a reasonable period of time as follows:

Cash advances shall not be issued more than 30 days before the expense is incurred.

*Mileage & Other Expenses Claim Forms* must be properly approved and submitted to the Auditor-Controller within six months after the expenses were paid or incurred.

Any travel costs advanced or paid for and not substantiated within 120 days after the expense was paid or incurred shall be returned to the County. Any amounts unsubstantiated shall be treated as taxable compensation to the traveler and reported on IRS Form W-2.

However, such claims should not be filed more than once per month, and under no circumstances will payment be disbursed for claims submitted to the Auditor-Controller beyond six months from the end of the travel event or expense incurrence.

1. **ATTACHMENTS**

Attachment A - Government Code Sections











