



# County of Yolo

## Administrative Policies and Procedures Manual

TITLE: TRAVEL AND EXPENSE REIMBURSEMENT	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: SEPTEMBER 19, 2006

### **A. APPLICABILITY**

1. The travel and reimbursement expense policies set forth herein apply to all County of Yolo (“County”) officials, officers, employees and volunteers who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business. This includes all elected and appointed officers and officials, members of legislative bodies such as advisory boards, commissions, and committees, and all other persons who receive or are eligible to receive any compensation or any reimbursement of expenses from the County or who travel on County-paid business.
2. In addition, the policies set forth herein also apply to dependent special districts whose board members are appointed and budgets are approved by the Board of Supervisors, such as fire protection districts.

### **B. PURPOSE**

1. The purpose of this policy is to:
  - a. Consolidate Provide guidance to such persons on the standards of the use and expenditure of County resources for travel and expense reimbursement;
  - b. Ensure that all expenses incurred by the County, including but not limited to travel, meals and lodging, are properly authorized and obtained in an efficient manner and at the lowest possible cost;
  - c. Ensure proper reimbursement of duly authorized, actual and necessary expenses, including but not limited to travel, meals, and lodging; and
  - d. Satisfy the requirements of Government Code sections 53232.2 and 53233.3.

### **C. POLICY OVERVIEW**

1. The County of Yolo makes stewardship of limited public resources a primary focus and concern. Accordingly, public resources should only be used when there is a substantial benefit to the efficiency or effectiveness of the County, County government, and County constituents. Such benefits include:
  - a. The opportunity to discuss the community’s concerns with members of the community as well as with Federal, State and other local officials;
  - b. Participating in regional, state and national organizations whose activities directly affect the County;

- c. Attending educational seminars designed to improve skill and information levels;
  - d. Promoting public service and morale through recognition or service and commitment; and
  - e. Conducting County business pursuant to County-approved goals and values.
2. This Policy supplements the definition of actual and necessary expenses for purposes of State laws relating to permissible uses of public resources, and also the definition of necessary and reasonable expenses for purposes of Federal and State income tax laws.

**D. AUTHORIZED PURPOSES FOR WHICH EXPENSES MAY BE REIMBURSED**

1. County resources, including but not limited to funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized County business. The following types of activities generally constitute activities for which expenses may be reimbursed, as long as the other requirements of this Policy are met:
- a. Communicating with representatives of Federal, State, regional, and local agencies on officially adopted County policy positions;
  - b. Attending educational seminars designed to improve the individual's skill and information levels;
  - c. Participating in National, State, regional, and local organizations whose activities affect the County interests;
  - d. Recognizing service to the County (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);
  - e. Attending County-sponsored events;
  - f. Implementing a County-approved strategy for attracting or retaining businesses to the County, which will typically involve at least one staff member;
  - g. Meetings such as those listed above for which a meeting stipend is authorized under this Policy; and
  - h. Conducting County business pursuant to County-approved goals and values and as authorized by the department head or the County Auditor-Controller.
2. Reimbursement of expenses for any other purpose requires approval by the Board of Supervisors.
3. Examples of personal expenses that the County will not reimburse include, but are not limited to:
- a. The personal portion of any trip;
  - b. Political or charitable contributions or fund-raising events;
  - c. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;
  - d. 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;
- e. Personal automobile expenses other than the County-approved mileage allowance or automobile allowance, such as repairs, traffic citations, insurance or gasoline; and
  - f. Personal losses incurred while on County business.
4. Any questions regarding the propriety of a particular type of expense should be resolved by the approving authority before the expense is incurred.

**E. MEETING STIPENDS**

- 1. No stipend or other compensation will be paid for attendance at meetings of County boards, commissions or committees except as specifically authorized in advance by the County Board of Supervisors.

**F. TRAVEL COST CONTROL AND GUIDELINES**

- 1. To conserve County resources and keep expenses within community standards for public officials, travel expenditures should adhere to the following guidelines. In the event that travel expenses are incurred which exceed these guidelines, the cost borne or reimbursed by the County will be limited to the costs that fall within the guidelines.
  - a. Travel Authorization
    - (1.) Department heads or their designees must authorize reimbursable travel and travel reimbursements. All authorized travel costs will be borne by the authorizing department.
    - (2.) Reimbursement of costs for travel outside the State of California must be approved by the Department Head; reimbursement of costs for travel outside the United States must also be approved by the County Administrative Officer.
  - b. Department Travel Coordinators
    - (1.) Each department head shall designate one or more travel coordinators. The travel coordinators will be responsible for making each department's travel arrangements.
  - c. Contract Travel Agency
    - (1.) The County has contracted with an outside travel agency. The preferred method for arranging travel involving airfare, car rentals and/or an overnight stay in a hotel is through the contract travel agency.
    - (2.) Department heads or their designee may authorize the departments' travel coordinators to use other means to arrange travel (i.e., the Internet, etc.) if it results in a cost saving to the County when compared to using the contract agency.
  - d. Per Diem Rate and Travel Reimbursement Rates
    - (1.) The County's authorized per diem rate and the maximum allowable reimbursement rates for lodging and meals, when claimed separately and not as per diem, will be the maximum federal per diem rate allowed by the Internal Revenue Service (IRS). (As of July 1, 2006, the IRS rates are as published by the U.S. General Services Administration.)
  - e. Government and Group Rates
    - (1.) Individuals shall use government and group rates offered by a provider for transportation

or lodging services whenever available, or lower rates when reasonably available.

f. Hotels

- (1.) Lodging costs will be reimbursed at the per diem rate, unless prior approval of a higher rate is obtained from the department head or designee.
- (2.) If the lodging is in connection with a conference or organized educational activity, 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 at the time of booking. If the group rate is not available, the individual shall use comparable lodging that is otherwise consistent with this Policy.
- (3.) When attending a conference or seminar where lodging exceeds the per diem rate, the employee will be reimbursed for the actual cost of the lodging to the extent that it otherwise consistent with this Policy. A copy of the conference or seminar flyer that shows the actual lodging rate must accompany claims for reimbursement.

g. Meals

- (1.) Legislative and other Federal, State, regional, and local agency business is frequently conducted over meals; and sharing meals with Federal, State, regional and other local agencies, officials and employees is frequently the best opportunity for more extensive and uninterrupted communication. However each County-paid or -reimbursed meal expense must comply with this Policy as well as the limits and reporting requirements of other Federal, State and local laws and regulations.
- (2.) The County will pay for meals while traveling out of the County at the County-approved per diem rate.
  - (a.) The County will pay for meals while traveling out of the County at the County-approved per diem rate.
  - (b.) Lunch may be claimed on the first day if the trip begins at or before 11:00 a.m., and may be claimed on the last fractional day of a trip of more than 24 hours if the travel terminates at or after 2:00 p.m. For one-day trips, lunch may be claimed if out of the County between the hours of 11:00 a.m. and 2:00 p.m.
  - (c.) Dinner may be claimed if the trip ends at or after 7:00 p.m., whether on a one day trip or on the last day of a trip of more than 24 hours. Dinner may be claimed on the first day of a trip of more than 24 hours that begins between the hours of 4:00 p.m. and 7:00 p.m.
  - (d.) The incidental portion of the per diem is paid only if the travel involves an overnight stay.
- (3.) When meals are included in the registration cost for a conference or seminar, the actual cost of the meal will be paid as part of the registration fee. A separate per diem payment for that meal will not be allowed.
- (4.) Meal expenses exceeding the per diem limits set forth above that are incurred by elected officials, the County Administrative Officer, department heads, and their designated representatives, may be reimbursed if all of the following criteria are met:
  - (a.) The meal is directly related to official County business and directly advances County interests;
  - (b.) The meal is with non-County employees or officials;
  - (c.) Under the circumstances, it is unreasonable and impracticable to stay within the per diem limit;
  - (d.) The cost is reasonable under all of the surrounding circumstances;
  - (e.) Documentation meets Internal Revenue Service documentation requirements, including but not limited to the names of the persons consuming the meal, the date, location, and business purpose;

- (f.) Such use is infrequent;
- (g.) Reimbursement is otherwise consistent with this Policy; and
- (h.) Reimbursement is approved by the Auditor-Controller or County Administrative Officer.

(5.) It is the desire of the County to maintain a drug and alcohol free workplace, including work away from County buildings and facilities. Expense reimbursements shall not include the cost of alcoholic beverages.

h. Mileage

(1.) The automobile mileage reimbursement rate will be equivalent to the standard rate and terms set by the Internal Revenue Service. (Individuals receiving a monthly automobile allowance will be reimbursed for authorized travel mileage beyond the County of Yolo and the City of Sacramento.

(a.) Travel for commuting between home and the office is not reimbursable.

(b.) Travel between home and a County business destination is reimbursable to the extent that the total mileage exceeds the normal round-trip commute between the home and the office.

(c.) Travel between County offices for authorized County business purposes is reimbursable.

i. Travel-Related Incidentals

(1.) Incidental expenses actually incurred while traveling may be claimed as allowed in the Travel Procedures prescribed by the Auditor Controller and only if a detailed description of items claimed appear on the "Travel Claim". Examples of incidental expenses include bridge tolls, parking meters and telephone calls.

j. Employees with Special Needs

(1.) In the event of special needs of employees a department head may authorize reasonable accommodations for travel, lodging and meals.

k. Other Expenses

(1.) All expenses that do not fall within this Policy or the Internal Revenue Service reimbursable rates must be approved by the Board of Supervisors, in a public meeting before the expense is incurred, in order to be reimbursed.

l. Cash Advances

(1.) From time to time, it may be necessary for a County official to request a cash advance to cover anticipated expenses while traveling or doing business on the County's behalf. Such cash advance requests shall be submitted and processed in accordance with applicable County Policies and Procedures.

**G. TRAVEL/REIMBURSEMENT CLAIMS, CONTENT AND SUBMISSION DEADLINE**

1. All cash advance expenditures, credit card expenses, and expense reimbursement requests must be submitted on a claim form provided by the County. This form shall include the following advisory statement:

a. "All expenses claimed on this form must comply with the County's policies relating to expenses and use of public resources. The information submitted on this form is a public record. Penalties for misusing public resources and violating the County's policies include loss of reimbursement privileges, restitution, civil and criminal penalties, personnel action up

to and including termination of employment where appropriate, as well as additional income tax liability.”

2. Expense claims must document that the expense(s) met the requirements of this Policy. For example, if the meeting is with a legislator, the County official should explain whose meals were purchased, what issues were discussed and how those relate to the County’s adopted legislative positions and priorities.
3. Individual must submit their expense claims within thirty (30) days of an expense being incurred, accompanied by receipts and other records documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the necessary documentation.
4. Inability to provide such documentation in a timely fashion may result in the expense claim being denied.
5. In the event an employee pays for County-related expenses from his or her own funds while on County business, that employee is entitled to timely reimbursement by the County. Timely reimbursement is defined as reimbursement within twenty (20) business days of submission of a properly completed claim.
6. All expenses are subject to verification that they comply with this Policy.
7. All documents related to reimbursable agency expenditures are public records subject to disclosure

#### **H. Reports to Legislative Body**

1. Members of a legislative body shall briefly report- on conferences and other meetings and events attended at County expense at the next regular meeting of the legislative body. If multiple members attended, a joint report may be made.

#### **I. COMPLIANCE WITH LAWS**

1. County officials, employees and volunteers shall keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws.

#### **J. VIOLATION OF THIS POLICY**

1. Use of public resources or falsifying expense claims in violation of this Policy may result in any or all of the following:
  - a. loss of reimbursement privileges;
  - b. a demand for restitution to the County;
  - c. the County’s reporting the expenses as income to the individual to Federal and State tax authorities;
  - d. civil penalties of up to \$1,000 per day and three times the value of the resources used;
  - e. prosecution for misuse of public resources; and

f. personnel action up to and including termination of employment where appropriate.