


<b>SECTION:-</b> <u>POLICY NUMBER:</u>	<del>PAGE 1 OF 14</del> <u>ADMINISTRATIVE POLICY TITLE:</u> <b>Expense and Reimbursement Policy</b>	
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~~SECTION I – GENERAL PROVISIONS~~

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## SECTION I – PURPOSE

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### A. Purpose

To provide procedures regarding the use and expenditure of county resources, as well as the standards against which those expenditures shall be measured. This policy is in compliance with Section 254-9 of Title II, Division 5, Chapter 4 of the Humboldt County Code.

### B. Statement of Policy

~~It is the policy of the~~ The County of Humboldt (county) ~~that any person in the services of the county who is required~~ encourages employees and Authorized Personnel to travel in the performance of their duties shall be reimbursed for actual and when necessary to conduct business on behalf of the county.

1. It is the county's policy that public funds shall be spent to pay business expenses of Authorized Personnel within certain limitations explained below as detailed within this policy i.e., budgetary restrictions.  
Reimbursable
  - a. Authorized Personnel have a responsibility to claim and seek County Payment only for amounts authorized by this policy. Purposefully seeking double payment or excess County Payment without proper repayment is strictly prohibited.
2. The county shall not conduct business at the expense of employees, within the confines of this policy. The county strives to treat Authorized Personnel fairly as it pertains to operations around business expenses.
3. Expenses eligible for reimbursement, allowances and advances include transportation, lodging, meals, and other charges as deemed necessary incidental charges by the appropriate Department Head or Designee, and which conform to the subsections, rates, and provisions detailed herein.
  - a. It is vital that approving officials review all sections of expense claims prior to submitting. Department Heads and/or Designees shall ensure authorizing personnel are sufficiently knowledgeable about the Expense and Reimbursement Policy and their responsibilities to review claims to ensure compliance with this policy.
4. For all travel occasions, transportation, lodging, meals and other incidental charges are to be secured as economically as is reasonably

possible.

5. This policy is not all inclusive. For circumstances that may arise outside the scope of this policy please contact your Department Head and/or their Designee, and County Administrative Office (CAO) if necessary, for reimbursement inquiries and authorization.

a. For circumstances that arise outside the scope of this policy, every effort shall be made to ensure county business is not conducted at the expense of Authorized Personnel, provided such decisions do not violate state or federal law.

### C. Accountable Expense Reimbursement Plan

1. It is the intent of this policy to ensure reimbursements or advances are made under an "Accountable Plan," as defined in Section III. The "Accountable Plan" designation ensures that reimbursements made under the provisions of this policy are not treated as pay and subject to tax withholding. Therefore, this policy is intended to ensure, among other things, the following requirements are met:

a. **Business** connection - The person supports his or her expenses by submitting an expense report with:

- i. The amount of the expenditure,
- ii. the time and place of the travel or business expense
- iii. the business purpose of the expenditure,
- iv. and the names and business relationship of any persons for whom expenses are paid.

b. Substantiation - The person documents the expenses with necessary supporting receipts, paid bills, etc. within 60 days after the expense is paid or incurred. Certain exceptions apply as detailed later in this policy. Documentation submitted beyond 60 days of expenses being paid or incurred will be considered for small value claims as detailed later in this policy, first-time offenses, unforeseen circumstances or those outside of the person's control, and other reasonable circumstances.

i. After this 60-day time frame, unless an exception is granted, the submission will not qualify for "Accountable Plan" treatment and must be treated as income to the employee.

ii. The expense or advance is considered "substantiated" at the time the request for county payment being accounted is

submitted by the Authorized Personnel to the approver.

c. Returning amount in excess of expenses – Authorized Personnel are required to return any excess reimbursement, allowance or advance to the county within 120 days after the expense is paid or incurred.

i. Excess reimbursement, allowance or advance means any amount for which an individual did not adequately account within a reasonable period of time (120 days).

2. If an Authorized Personnel does not substantiate their business expenses or account for their travel advance by submitting their Travel and Expense Form within a period of 60 days, the amount reimbursed must be treated as compensation, subject to tax withholding, and reported on the employee's Form W-2.

a. Examples of when expenses are incurred would include (but are not limited to):

i. credit cards: incurred when the expense is charged to the card;

ii. travel expenses (including airfare): expenses are incurred upon the completion of the trip; and

iii. other charges (not paid by credit card): incurred as of the date of the invoice or receipt

#### B.D. Policy Authority

Authority for this policy originates with Chapter 4 ~~TRAVEL~~-EXPENSES, Section 254 et seq. of the Humboldt County ~~Codes~~Code (Ordinances 1468, 1520, 1795, 1915), hereinafter referred to as HCC.–

#### SECTION II – ~~DEFINITIONS~~APPLICABILITY

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This policy shall apply to all “Authorized Personnel” as defined herein.

### SECTION III – DEFINITIONS

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**Accountable Plan:** A designation under §1.62-2 of the Income Tax Regulations (or any successor thereto) that provides guidance on taxable reimbursements.

- ~~A. **Authorized County Activity:** Activities” as used herein includes authorized in connection with county business as defined by County Code Title II, Div. 5, Chapter 4, Section 254-2, and activities as detailed within this policy. This includes, but is not limited to, expenses -related to travel within and outside the County of Humboldt to conferences, meetings, presentations, seminars, workshops, training sessions, networking events, field visits ~~and~~, field trips. Discretion is given to department heads to resolve travel activities, as appropriate, before travel is required of an employee in the commission of their official job duties and other activities authorized by the Department Head or Designee.~~
- ~~B. **“Budgeted Funds”** means funds included in a department budget line item for travel, funds in a department budget that could be made available for travel or funds provided by an entity other than the **Authorized Personnel: All county**.~~
- ~~C. **“Business Travel”** means an authorized work related departure from one’s primary work location and continues until one returns. When travel is combined with an individual’s vacation; this policy does not apply to the time an individual is on vacation.~~
- ~~D. **“Primary Work Location”** means the building or site at which the person in the service of the county normally performs the duties of his or her office or employment.~~
- ~~E. **“Person in the Services of the County”** includes all employees including appointed and elected officers, department heads of county departments and all specific non-salaried persons serving on boards, commissions, advisory agencies and committees who in their employees as detailed herein.~~
- ~~1. Commission members do not fall under this definition. Any travel reimbursement granted for Commission members must be first approved by laws are governed by county the Board of Supervisors. Specifically, members of boards, commissions, advisory agencies and committees must have stated in their by laws that the county will reimburse their travel and meal costs. except as otherwise provided by ordinance or state law.~~
  - ~~2. Contractors do not fall under this definition.- Any travel reimbursement granted for contractors must be provided for in their contract and shall~~

not rely on this policy as the legal basis of such reimbursement unless so stated in said contractual agreement.

~~F. “Travel Budgeted Funds: Funds included in a department budget line item for travel, funds in a department budget that could be made available for travel or funds provided by an entity other than the county.~~

~~Business Expense” means costs: Expenses related to Authorized County Activities and are eligible for County Payment, subject to provisions of this policy.~~

~~Business Travel: An authorized work-related departure from one’s primary work location and continues until one returns back to work. Personal time is not included as business travel, as detailed within this policy.~~

~~Commission: A commission, committee, board, or other body comprised of members appointed by the Humboldt County Board of Supervisors, whether permanent or temporary, decision-making or advisory, created by charter, ordinance, resolution, or a formal action of the Board of Supervisors. However, members of the Board of Supervisors shall not be considered as members of a commission pursuant to this definition.~~

~~County Payment: Includes payments made by the county on behalf of Authorized Personnel, and reimbursement, advances and allowances or other payment paid by the county to Authorized Personnel. For purposes of this policy, the terms “reimbursement,” and “County Payment” may be used interchangeably.~~

~~Department Head: Department directors and elected officials responsible for the oversight of a county department’s budget. For purposes of this policy, the Clerk of the Board and each member of the Board of Supervisors is considered a Department Head.~~

~~Designee: County employee designated by a department to authorize expenses as detailed in this policy. Designees include, but are not limited to, “Travel Makers” as defined herein.~~

~~HumNet: Humboldt County employee intranet website.~~

~~Per Diem: Allowance paid to Authorized Personnel for lodging, meals, and incidental expenses incurred when travelling. This allowance is in lieu of paying actual travel expenses for Authorized Personnel.~~

~~Travel Expense: Costs incurred for travel to and from the primary work location, including transportation, meals, lodging and incidental expenses incurred in the performance of duties required by law or the Board of Supervisors, or as authorized by the Board of Supervisors, or travel costs as determined as necessary by the department head, Department Head and or their Designee authorizing the travel. In instances defined in Section VI – A.2.a. of this policy, travel expense may include costs incurred for the full length of travel to and from~~



~~the meeting/event for which travel is necessary.~~

~~G. —“Travel Makers” are authorized: Authorized~~ department representatives who are responsible for making and securing travel arrangements as well as processing travel-related invoices for payment. ~~—The Purchasing Division maintains a list of department travel makers.;~~

~~H. —“Statewide Travel Program (STP); State of California; Department of General Services (DGS)”~~: The county participates in and encourages using the current STP for air travel, car rentals and hotel accommodations. ~~The travel program, which~~ has access to discount government rates; ~~however the program excludes and does not support specific conference hotel block pricing.~~

## SECTION ~~III~~IV – TRAVEL CRITERIA AND APPROVAL

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### ~~A. —Business Travel Request form (BTR)~~

~~—Departments shall develop or use the County Business Travel Request form (BTR) and policy for departmental travel approval. A fillable Business Travel Request is posted on the county intranet under Business Travel.~~

~~1. —Business travel is authorized and reimbursable as provided herein with approval from the department head or designee Designee (HCC 254-4) and is permitted as long as the department has sufficient budgeted funds for such travel. Department heads traveling out of county shall advise the County Administrative Officer (CAO), the Board of Supervisors and the responsible person in their department of their travel plans so that they may be contacted if necessary.~~

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~~2. —In the event of a financial crisis as declared by the Board of Supervisors business travel will require approval by the CAO. See (HCC 254-4)~~

Types of Occurrences for exceptions.

~~A. 3. —If an outside entity pays for a portion or one hundred percent (100%) of travel a BTR is still required and shall Which Expenses May be on file within the appropriate department as —documentation. Paid~~

~~4. —A BTR shall be submitted to and approved by the appropriate department head or designee Designee in advance of the departure date in order to review and secure travel discounts.~~

~~5. —Upon approval, the BTR is forwarded to department’s travel maker unless~~

~~the traveler specifically requests otherwise. When the BTR is forwarded to the travel maker, they will then make the necessary arrangements.~~

~~6. If an employee is aware of a discount rate that may not be Expenses may be paid for the activities detailed in Humboldt County Code Section 254-2 when they are incurred for the purposes of conducting official county business, representing the county in an official capacity, or for obtaining training or information directly beneficial to county operations, as determined by the appropriate Department Head or Designee. Personal expenses may not be paid by the county.~~

~~1. The cost of travel should be reasonable, utilizing the reasonably least expensive methods available through as determined by the appropriate Department Head or Designee, given the STP it is particular circumstances involved in each trip.~~

~~2. Discretion is given to Department Heads and or their Designee to resolve travel activities, as appropriate, before travel is authorized.~~

~~the employee's responsibility to make~~

~~3. By Department Head or Designee approving the travel maker aware of and meal reimbursement, it is assumed that the discount rate. For example, conference hotel room rates are typically travel expenses incurred are considered reasonable and necessary, and authorized by the best rate and should be used in lieu Department Head or Designee.~~

#### B. Types of Occurrences for Which Expenses May be Paid for the Board of Supervisors and Members of Commissions

Members of the Board of Supervisors perform a wide variety of tasks and take on significant travel in order to further the interests of the county and its residents. This section is intended to ensure that the county pays for appropriate business expenses related to the Board. Members of Commissions must gain approval from the Board prior to having their expenses approved.

1. Members of the Board of Supervisors shall qualify for County Payment of their Business Expenses for the following types of occurrences:

a. Meetings and functions with state and federal legislative representatives and/or advocacy groups and associations, including county lobbyists.

b. Meetings with constituents.

- c. Conferences or organized educational events.
  - d. Business with county departments, county staff and/or stakeholders, including other governments.
  - e. Participating in activities that aim to attract or retain businesses to the county.
  - f. Other expenses when they are incurred for the purposes of conducting official county business, representing the county in an STP rate official capacity, or for obtaining information directly beneficial to county operations.
  - g. 7. All other expenses permitted for Authorized Personnel and Department Heads as specified in this policy and Humboldt County Code.
2. Travel by and meal costs for members of ~~other Boards and~~ Commissions of the county shall be first approved by the Board of Supervisors except as otherwise provided by ordinance or state law.<sup>4</sup>
- a. Pursuant to Assembly Bill 1234 (Chapter 700, Laws of 2005) Board of Supervisors' approved Boards and Commissions must adhere to the county's travel and meal policy. All claims for payment are public record.
3. County Payment for the occurrences listed in Section IV.B.1 shall be made at rates established by this policy.
4. Pursuant to Government Code Section 53232.3(d), members of the Board or Commissions shall provide brief reports on meetings attended at the expense of the county at the next available regular meeting of their respective legislative body. Such reports may be placed on the consent calendar for the Board.

### C. Approval and Notifications for County Travel

Authorized Personnel will gain appropriate approvals prior to traveling on county business and seeking County Payment for travel. It is vital that Department Heads keep the Board of Supervisors, CAO and certain members of their staff apprised of their out-of-county travel.

1. Travel shall be approved by the appropriate Department Head or their Designee in advance of the departure date.
  - a. Acceptable methods of authorization for travel is at the discretion of the Department Head or Designee, provided they allow verbal authorization as detailed in 1.b below.
  - b. Verbal authorization is allowed for all travel and would therefore make the travel Authorized County Activity. Verbal authorizations should be documented as soon as possible by the authorizing person, but lack of such documentation shall not be cause to deny reimbursement.
  - c. Departments may use the county Business Travel Request Form (BTR) and Business Travel Arrangement Procedure for approval.
  - d. By Department Head or Designee approval of travel expenses, it is assumed that proper approval has been granted, and the travel expenses are reasonable and necessary.
2. Department Heads traveling out of county shall inform the Board of Supervisors, the CAO, and the person in their department responsible for their travel plans so that they may be contacted if necessary.
3. In the event of a financial crisis as declared by the Board of Supervisors business travel will require approval by the CAO. This requirement shall not apply to travel for the purposes of accompanying a 300 dependent or 600 ward of the court (Welfare and Institutions Code §§ 300-304.7 and 601-618.5 ) and District Attorney Investigators in the pursuit of abducted children.

#### D. Submitting Claims

This policy provides Authorized Personnel with several opportunities to have Business Expenses paid for by the county. Special care shall be taken when submitting claims for reimbursement for Business Expenses to ensure that replication of payment is not made. If an occasion arises that requires special consideration in order to issue County Payment, it is recommended that claimants submit additional documentation and written explanation, if necessary.

1. Claims are made on forms approved or issued by the Auditor-Controller (see Auditor-Controller forms page on HumNet).

- a. All reimbursement or expense forms related to travel using a county or personal vehicle shall include space to enter the county vehicle's number(s) and/or license plate number.
  - b. Authorized Personnel are encouraged and authorized to submit a claim for multiple trips on one claim form.
  - c. Officials may not make substantive alterations in a claimant's reimbursement form without written approval to do so, unless such alteration is required by law or other regulation/ordinance/policy and does not affect the claimant's requested rate of County Payment.
    - i. Officials may update the mileage rates submitted on claim forms without approval of the claimant if the submitted rates are out of date or incorrect. Officials should notify claimants as soon as practical if such changes are made.
2. Detailed receipt(s) are required (hard copies and/or digital copies are sufficient) as detailed within this policy.
- a. When required receipts are not available or are lost, a written statement of the officer or employee who incurred the expense shall be acceptable proof of the expenditures set forth in the statement when approved by the Department Head and or their Designee.
  - b. Reasonable effort must be made to acquire a copy of a receipt.
3. Small-value claims
- a. Small-value claims (claims under \$50) should be submitted quarterly (Oct. 1, Jan. 1, April 1, July 1). Except as authorized by the Auditor-Controller, claims should not be submitted later than 30 days after June 30.
  - b. If small-value claims are submitted prior to the end of the fiscal year, those claims shall be deemed appropriate and shall be paid the same as other claims.
4. Payment of employee travel reimbursement using petty cash funds is not permitted except under authority of the Board.

- a. The Auditor-Controller shall keep on file all Board actions authorizing use of petty cash for travel reimbursements.
- 5. Claims for County Payment shall be submitted within 60 days of incurring the expense.
  - a. Exceptions to the 60-day policy include:
    - i. Exceptions detailed in Section I.C. above.
    - ii. Small value claims as described in Section IV.D.
    - iii. When the 60-day timeframe goes past the year-end process. All travel claims shall be submitted no later than 30 days after June 30, unless an exception is made by the Auditor-Controller.
- 6. Returning Excess Reimbursement
  - a. Authorized Personnel are required to return any excess reimbursement, allowance or advance to the county within 120 days after the expense is paid or incurred.
    - i. Excess reimbursement, allowance or advance means any amount for which an individual did not adequately account within a reasonable period of time (120 days)
- 7. All claim forms and associated documents related to County Payment are considered public records and are subject to disclosure under the California Public Records Act.

## SECTION ~~IV~~V – MEANS OF TRANSPORTATION AND MILEAGE RATES

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A. \_\_\_\_\_

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### A. Mode of Transportation

\_\_\_\_\_The mode of transportation selected shall be consistent with economy and efficiency, based on a determination by the appropriate Department Head or Designee. Generally, the least expensive mode of transportation should be used while keeping in mind the cost of staff time incurred in actual travel.

- 1. 1. \_\_\_\_\_County employees/Authorized Personnel are encouraged to carpool

when more than one ~~county employee~~ Authorized Personnel is attending the same ~~conference or function event~~.

2. 2. — The county's liability for any claim for vehicle repair or restoration arising out of the use of a privately owned automobile, motorcycles, mopeds and similar types of vehicles for the conduct of county business is expressly prohibited with the exception of Sheriff's Office sworn personnel on duty in a specific assignment.
3. Travel Insurance: All county employees traveling on county business are covered under workers' compensation. Coverage applies only to trips on county business, not the individual's personal business. Any additional accident insurance purchased by the individual when traveling on County business will be at his/her own expense.
4. By Department Head or Designee approval of travel claim, it is assumed that the means and mode of transportation are authorized, and transportation expenses are considered reasonable and necessary.

#### B. Air Travel

~~prior approval~~

Air travel (economy class) or other means of transportation may be authorized by the appropriate department head is limited to the employee's insurance deductible Department Head or repair their Designee. By Department Head or Designee approving the travel claim it is assumed that air travel expenses incurred are considered reasonable and necessary.

1. When traveling via commercial airline, Authorized Personnel shall travel in the least expensive airline seats as is reasonable. Generally, economy class is the cheapest, reasonable option.
  - a. Purchase of tickets that are more expensive than standard seats in economy class is prohibited, unless doing so results in no additional cost, to the county, or an exception is approved by the Department Head or Designee. Generally, but not exclusively, exceptions should be made because other alternatives are not reasonable, as determined by the Department Head.
  - b. Exceptions shall require a written explanation stating the need for the exception(s).
2. Chartered air transportation may not be used except upon prior approval from the appropriate Department Head (not Designee). Generally, but not exclusively, such approval should be based on the relative benefit to

exceed \$500 the county and/or because other types of travel for a particular trip are not reasonable, appropriate or best suited to the circumstances, as determined by the Department Head.

3. Personal aircraft may not be used except upon prior approval from the Department Head (not Designee). Generally, but not exclusively, such approval should be based on the relative benefit to the county and/or because other types of travel for a particular trip are not reasonable, appropriate or best suited to the circumstances, as determined by the Department Head or Designee.
  - a. Pilots must have a current pilot license, history and evidence of insurance and other necessary certificates and requirements, as determined by Risk Management, on file with Risk Management.
  - b. Personal aircraft use shall be paid at the then-current Standard Mileage set by the Internal Revenue Service, based on the shortest air route from origin to destination.
4. County Payment is allowed for Authorized Personnel who wish to purchase airline tickets directly and be reimbursed through normal claiming procedures. Travel agency surcharges on tickets are reimbursable.
5. Requests for county payment for missed flights shall not be honored, except for extenuating circumstances as approved by the Department Head and or Designee. Such requests shall be made in writing and submitted with the claim for payment.
  - a. County Payment for ticket insurance is not permitted under this policy.

### C. Rental Cars

Authorized Personnel are encouraged to use airport shuttles, hotel courtesy vans, ride-hailing companies or taxis rather than rental cars. However, when the use of a rental car is deemed appropriate by the Department Head or Designee, such expenses are eligible for County Payment.

1. The county encourages using the current STP for vehicle rentals, however this is not a requirement. Travel Makers shall select the best value vehicle considering the purpose of the trip, number of people involved and rental vehicle availability, as determined by the Travel Maker.



2. Purchasing insurance for rental cars is not eligible for County Payment.

3. Accident Notification

a. If Authorized Personnel are involved in an accident while operating a rental car, they must provide the following information to law enforcement agencies, the operator of the other vehicle(s), and the rental agency:

Insurance Company: Humboldt County, Self-Insured

Address: Human Resources, Risk Management Division  
825 5<sup>th</sup> Street, Room 131  
Eureka, CA 95501  
707-268-3669

b. The Authorized Personnel must provide their driver's license number and work address when reporting an accident.

c. The Authorized Personnel also must complete the County of Humboldt Vehicle Accident Report Form RM04, posted on HumNet under Business Travel within 24 hours or as soon as possible.

i. When completing the report, indicate the vehicle was rented and attach a copy of the rental agreement.

d. 3.—By Department Head or Designee approving the travel claim it is assumed that rental car arrangements and expenses incurred are authorized and considered reasonable and necessary.

D. County Vehicles

County vehicles are available from Motor Pool and other locations for use on Authorized County Activities, but not required for travel. Motor Pool has different vehicles to accommodate a variety of travel needs (e.g., economical cars for single-person travel; larger cars or vans for group travel; and four-wheel drive vehicles for back country travel). employees Reservations are required and should be made as far in advance as possible.

1. County vehicles may be routinely driven to and from work only as specifically authorized by the CAO. This authorization is typically done in

the CAO's annual Overnight Vehicle Memo.

2. Driving a county vehicle to and from work to accommodate county business travel before or after business hours is not considered to be routine and does not require CAO authorization.

3. Authorized Personnel using a county vehicle shall not transport people who are not employed by the county except in the following circumstances:

a.

a. The passenger(s) is employed by another government agency or is a contractor performing county-related business.

b.

b. The passenger(s) is a client, patient, or prisoner~~or is being provided transportation in situations not covered in this section and the policy has been approved by the~~

c. The Department Head or Designee and county Risk Manager ~~has approved the passenger(s) may be transported~~

4. There is no mileage reimbursement or allowance for using county vehicles.

Motor Pool will charge vehicle-related expenses to the department for the time in which a county vehicle was in use.~~c. The department has adopted a travel policy providing transportation in situations not covered in this section and the policy has been approved by the county Risk Manager.~~

B. Air Travel

~~Air (economy class) or other means of transportation may be authorized by the department head when in the best interests of the county. Each department's travel maker is responsible for making airline arrangements through the STP.~~

5. 1. ~~Chartered air transportation may not be used except upon prior approval from the appropriate department head~~

By Department Head or their designee~~Designee.~~

2. ~~Personal aircraft may not be used except upon prior approval from the department head. Pilots must have a current pilot license and history and evidence of insurance on file with~~ approving the travel claim it is assumed that county Risk Management.

- ~~a. Personal aircraft use shall be reimbursed at the then-current Standard Mileage set by the Internal Revenue Service, based on the shortest air route from origin to destination.~~

~~A. C. Rental Cars~~

~~Individuals in the service of the county are encouraged to use airport shuttles, hotel courtesy vans or taxis rather than rental cars. However, when the expense of a rental car is less than these forms of transportation or when circumstances require using a rental car, such expenses may be reimbursed. Rental car reservations are the responsibility of the department's travel maker and shall be booked through the STP. Travel makers shall select the best value vehicle considering the purpose of the trip, number of people involved and rental vehicle availability.~~

~~1. Insurance~~

- ~~6. When renting a vehicle for county business, do not purchase insurance offered by the car rental agency expenses incurred are considered reasonable and necessary.~~

~~2. Accident Notification~~

~~If a county employee is involved in an accident while operating a rental car, provide the following information to law enforcement agencies, the operator of the other vehicle(s), and the rental agency:~~

~~Insurance Company: Humboldt Non-County, Self-Insured~~

~~Address: Human Resources, Risk Management Division~~

~~825 5<sup>th</sup> Street, Room 131~~

~~Eureka, CA 95501~~

~~707-268-3669~~

~~The employee must provide their driver's license number and work address. The employee also must complete the County of Humboldt Vehicle Accident Report Form RM04, posted on county intranet under Business Travel within 24 hours or as soon as possible. When completing the report, indicate the vehicle was rented and attach a copy of the rental agreement.~~

~~D. County Vehicles~~

~~County vehicles are available from Motor Pool and other locations for use on county business. Motor Pool has different vehicles to accommodate a variety of travel needs (e.g., economical cars for single person travel; larger cars or vans for group travel; and four wheel drive vehicles for back country travel). Reservations are required and should be made as far in advance as possible.~~

~~1. County vehicles may be routinely driven to and from work only if specifically authorized by the CAO.~~

#### E. E. Non-county or Private Vehicles

A private vehicle may be used for ~~traveling on official county business~~Authorized County Activity with the ~~prior~~ approval of the ~~department head and certification of insurance coverage. No private vehicle may be used for county business without appropriate insurance coverage. Department Head or their Designee.~~

~~1. 1. Persons in service to the county~~Authorized Personnel shall submit an Authorization to Use Privately ~~Owned Vehicle Form~~ prior to using a private vehicle for business travel. The ~~Authorization to Use Privately Owned Vehicle Form~~ is available on the HumNet under Business Travel.

~~2. No private vehicle may be used for Authorized County Activity without appropriate insurance coverage as determined by Risk Management.~~

~~3. The county's liability for any claim for vehicle repair or restoration arising out of the use of a privately-owned automobile with prior approval by the appropriate Department Head or their Designee is limited to the employee's insurance deductible or repair cost, not to exceed \$500. Note that when claims are granted, those circumstances typically involve employees who are not at fault.~~

~~4. By Department Head or Designee approving the travel claim it is assumed that use of the non-county or private vehicle is authorized, and expenses incurred are considered reasonable and necessary and in compliance with this section.~~

#### E. Mileage Rate

~~1. Authorized Personnel using their own vehicles in the course of county business shall be reimbursed at the then-current Privately Owned Automobile mileage rate set by the IRS, unless otherwise specified by the Department Head or Designee. The IRS mileage rates are typically updated January 1<sup>st</sup> of the calendar year and can be accessed online at:~~

<https://www.irs.gov/tax-professionals/standard-mileage-rates>

~~county intranet~~ Mileage rates are posted on the HumNet under Business Travel. ~~(HCC § 254-6 (c))~~

a. Personal use mileage is not eligible for County Payment.

## SECTION ~~VI~~ – TRAVEL ADVANCES AND FUEL

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~~A.~~

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### A. Travel Advance

Travel advances are authorized for all ~~county officers and employees~~ Authorized Personnel to include the consideration of all authorized travel-related expenses.

1. ~~Advances are only~~ given for ~~75% percent~~ of the estimated travel cost. The final 25 percent of advances are subject to reconciliation of expenses upon return. All advances are to be made on forms and in accordance with procedures established by the Auditor-Controller (HCC § 254-12).
2. ~~B.~~ Advances may be made no more than 30 days prior to when an expense is incurred, or when travel begins for which the advance is made.

### B. Fuel for Non-County or Private Vehicles

Fuel purchases for business travel are generally ~~reimbursable~~ eligible for County Payment under this policy. Such ~~reimbursements~~ payments are typically made for fuel purchases when renting a vehicle.

1. ~~1.~~ Persons Authorized Personnel who receive a ~~reimbursement payment~~ County Payment for mileage driven shall not receive reimbursement for fuel purchases.

Mileage reimbursement rates, set by the Internal Revenue Service (IRS) are intended to include the cost of fuel. See Section ~~VI~~ AIV for details on IRS reimbursement rates.

2. ~~2.~~ Persons Authorized Personnel who pay for fuel with county ~~Cal~~ CAL-Card shall not ~~request or~~ receive mileage reimbursement for those fuel purchases.

~~3.~~ 3. ~~Persons in service to the county~~ Authorized Personnel who receive a travel advance for the purchase of fuel shall include the advance amount if requesting additional reimbursement for fuel purchases.

~~C.~~  
C. Fuel for County Vehicles

A county cardlock fuel program credit card is available through the Motor Pool for the purpose of purchasing fuel for ~~business travel.~~ Authorized County Activity. This program provides certain fuel tax exemption for government agencies and ~~it~~ provides for road-side assistance should it be needed.

~~1.~~ 1. ~~Persons in service to the county~~ Authorized Personnel who check out a vehicle from Motor Pool shall use a fuel card for the purpose of purchasing fuel during business travel.

~~2.~~ 2. Fuel purchases shall not be reimbursable under this ~~policy program,~~ except for abnormal circumstances. Written explanation ~~shall be provided~~ is required for these circumstances, and ~~shall be approved~~ requires approval by the ~~department head~~ Department Head and ~~/~~ or their ~~designee~~ Designee.

~~SECTION VI – TRAVEL REIMBURSEMENT AND MEALS~~ VII – SPECIAL CIRCUMSTANCES

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~~A.~~ A. Non-county or Private Vehicles

~~Persons in service to the county using their own vehicles in the course of county business shall be reimbursed at the then current Standard Mileage Rate set by the IRS. The IRS mileage rates can be accessed online at:~~

~~<https://www.irs.gov/tax-professionals/standard-mileage-rates>~~

~~Mileage rates shall be posted on the county intranet under Business Travel. See Section V – C for specific details related to non-county or private vehicle fuel purchases.~~

~~1.~~

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A. Payment for Candidate Travel

From time to time, the county recruits for department head positions and other essential positions. These recruitments sometimes require the county to bring individuals from out of the area to interview for the job. The cost associated with

travelling to Humboldt County for interviews has been identified as an obstacle to hiring qualified personnel. Therefore, this policy authorizes the county to pay for certain expenses related to recruiting.

1. With approval of the Director of Human Resources and the appointing authority, the CAO may authorize County Payment up to \$1,000 per candidate for certain travel expenses related to recruiting. These expenses are intended to assist candidates' efforts to seek employment at the county by providing funds for activities such as travel to attend interviews.
  - a. For purposes of this policy, County Payment to Candidates for expenses related to this policy shall be made per IRS guidelines, as applicable.
  - b. The county may pay for candidates' reasonable travel costs including, but not limited to airfare, automobile mileage or rental fee, lodging and meal costs at the same rates established by this policy for Authorized Personnel, where applicable.
  - c. Wherever reasonable, as determined by the Department Head or Designee, the county will incur costs directly on behalf of the candidate.
2. In order for expenses to be eligible for County Payment, the travel must be of more than 200 miles from Eureka and have the pre-approval of the CAO.
3. Expenses related to the oral interview stage and at any subsequent interviews of the appointing authority are eligible for County Payment under this policy.
  - a. Claims for expenses related to stages prior to the final stage of recruitments shall include a written explanation stating the need for such expenditures.
4. By Department Head approval (after receiving approval stated in Subsection 1 of this policy), it is assumed the payment for candidate travel is considered reasonable and necessary

B. ~~Personal use mileage is not reimbursable.~~ Time During Travel

- a. ~~Personal use mileage includes commuting from a person's residence to or from his or her primary work location or side trips during the course of business.~~

~~Example: Two county employees travel in a private vehicle to San Francisco for a two-day county business-related meeting at an airport hotel. After the first day of the meeting, the employees go to a San Francisco Giants game and return to the hotel. After the second day of the meeting, the employees return to Humboldt County. Travel to and from San Francisco is reimbursable; travel to and from the baseball game is personal use mileage and is not reimbursable.~~

~~b. When a person in service to the county adds personal use mileage to a county business-related trip that extends the duration of the trip, the county will only reimburse costs directly related to the portion of the trip that is county related.~~

~~2. In those cases where a person in the service of the county drives directly from his or her residence to the site of a meeting or another official purpose that is not that person's primary work location, mileage reimbursement is allowable for the actual miles driven less any personal miles and shall be for the shortest route. If a person drives past their primary work location the mileage shall begin from that location.~~

~~a. In those cases where a person in the service of the county drives to the site of a meeting or other official purpose outside of their normal work hours, as determined by their department head and/or designee, then that person shall be reimbursed for the full length of their distance driven to and from the meeting/event. The individual's primary work location shall not be a factor in determining reimbursement in these instances.~~

~~Example: An employee lives in Garberville and normally works Monday through Friday, from 8 am to 5 pm at the County Courthouse. The employee drives their personal vehicle to the airport in McKinleyville on a Saturday to board a commercial airplane to attend a conference taking place in San Diego. Per Section VI-A.2.a. of this policy, that employee shall be reimbursed for their travel from their home in Garberville the full distance to the airport.~~

~~3. The county values the time and energy Authorized Personnel take to travel for business. Authorized Personnel may extend the length of their business travel (personal time extensions), with approval of their Department Head or Designee. In addition, Authorized Personnel may travel for personal uses during the time they are traveling (personal use mileage).~~

~~1. Authorized Personnel may begin travel prior to the event and may return to~~



Humboldt County later than the event ended with approval of Department Head or Designee.

2. Personal mileage and expenses shall not be eligible for County Payment.
3. Personal time extensions shall not impact an Authorized Personnel's rate of pay.
4. Authorized Personnel shall clearly delineate work time and personal time when reporting their time to their employer.
5. Department Heads or Designees shall authorize costs that reasonably would have been normally incurred if the trip had been limited only to the time frame necessary for business travel.
6. By Department Head or Designee approving the travel claim, it is assumed that the travel expenses are reasonable and necessary and not in violation of this policy.

#### C. Fees and Tickets

The county expects Authorized Personnel who are traveling for business to conduct themselves professionally and within the law. Employees are to be responsible when they violate the law while traveling for business or working for the county.

The county will not ~~reimburse~~pay for the unlawful operation of a vehicle including parking, ~~driving under the influence, and other moving or equipment violations of state or local laws.~~

- ~~4. 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.~~
- ~~5. Non-county employees, who donate their time for a beneficial county purpose, can potentially be reimbursed for transportation costs pursuant to state guidelines and sufficient department funds. Department heads may approve such reimbursement requests.~~
- ~~6. 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.~~

#### ~~B. County Vehicles~~

~~There is no mileage reimbursement for using county vehicles.~~

~~1. Motor Pool will charge vehicle-related expenses to the department for the time in which a county vehicle was in use.~~

~~1. 2. The county will not reimburse for the unlawful operation of a county vehicle including parking or moving violations except when it involves an equipment violation of state or local laws.~~

~~C. Air Travel~~

~~1. Air transportation arrangements are made through a department's travel maker.~~

~~a. Upon receipt of the department approved BTR, the department's travel maker will arrange air transportation through the STP.~~

~~b. In some cases the person in service to the county may wish to purchase the airline ticket directly and be reimbursed through normal claiming procedures. Travel agency surcharges on tickets are reimbursable.~~

~~c. 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.~~

~~d. Departments should schedule air transportation sufficiently in advance of travel to take advantage of discount rates. In all cases airline tickets shall be purchased using procedures that result in the lowest net county cost.~~

~~———— Note that some tickets are not refundable or have other travel restrictions. In some situations where travel is anticipated but not certain, it may be advantageous to pay a few dollars more for a ticket that can be returned for a refund than lose the funds of an entire ticket that is not used. STP program allows the exchange of airline ticket funds within one calendar year of the unused ticket date, exclusive to the original traveler.~~

~~a. D. Exceptions to this policy may be made with approval of: 1 - Department Head, and 2 - CAO or CAO Designee.~~

~~2. In the event a fee related to a county vehicle cannot be paid by the responsible employee due to financial hardship, the county will pay the fee~~

and issue a repayment agreement to recoup the cost.

## SECTION VIII – LODGING, MEALS, AND IN-COUNTY EXPENSES

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### A. Lodging

~~1. Lodging arrangements are preferred to be made through a department's travel maker by using the STP program whenever possible.~~

~~In some cases the person in service to the expenses are eligible for County Payment when an Authorized Personnel travelling on county may wish to book lodging arrangements outside of the STP program. The following applies in those cases:~~

~~a. A commercial lodging receipt from the days of travel indicated is required to support reimbursement or Cal Card charge. Internet receipts are acceptable as long as the receipt states the length of stay, confirmation number, rate, and a zero balance, as proof that the bill was paid.~~

~~b. Only the single occupancy rate may be claimed for reimbursement except multiple occupancy rate may be claimed when county employees share, when appropriate, a room.~~

~~c. Travel makers and employees shall seek the lowest cost accommodations business reasonably available. requires an overnight stay.~~

~~1. If such lodging is in connection with a conference, the rate may lodging expenses should not exceed the maximum group rates rate published for the conference by the conference sponsor for the meeting in question if such rates are available at the time of booking.~~

~~a. For non-conference related lodging "If the group rate is not available, government rates" are provided by the STP and should be requested when reserving outside of the program.~~

### E. Meals

~~1. Meals and tips shall be reimbursed to all county officers and employees, including the Board of Supervisors. No documentation of actual costs is required<sup>2</sup> when requesting the current posted per diem rates.~~

~~b. Meal Lodging rates that are equal to or less than government rates are assumed to be reasonable and eligible for County Payment for purposes of this policy.~~

~~c. In the event that government rates are not available at a given time or in a given area, lodging rates that are approved by the Department Head or Designee shall be considered reasonable and eligible for County Payment.~~

~~2. By Department Head or Designee approving the claim for lodging expenses, it is assumed that the lodging expenses for persons in service to the county incurred are considered reasonable and necessary.~~

#### B. Meals and Per Diem

~~This policy allows Authorized Personnel who participate in the course of county business shall be reimbursed at to be eligible for County Payment for meals, including gratuities.~~

~~2.1. Authorized Personnel may be paid for meals up to the then-current General Services Administration (GSA) posted rate. The, including circumstances where meals exceed the per diem rates (see below). GSA rates are dependent on the primary destination updated each Federal Fiscal Year, Oct. 1 of travel each calendar year and specific guidelines. Rates are posted online at: <https://gsa.gov/perdiem>.~~  
~~<https://gsa.gov/perdiem>~~

~~The per diem rate link shall be is posted on the county intranet HumNet under Business Travel. Authorized Personnel are encouraged to claim the per diem rate whenever possible instead of actual costs.~~

~~a. a. Cities or counties not specifically listed shall be reimbursed claimed at the then-current GSA posted rate for the destination city or county. The meals and incidental rates include taxes and tips so travelers will not be reimbursed separately for those items.~~

~~b.~~

- i. In situations where an Authorized Personnel travels to multiple cities in one trip, or over multiple days, payment shall be made according to the rate where the Authorized Personnel spends the night.
- b. If a per diem rate is utilized, no receipts will be required for County Payment for meals.
- c. Federal Travel Regulations ~~allows~~allow for the actual expense reimbursement when per diem rates are insufficient to meet necessary expenses. ~~Expenses~~Reimbursement for expenses that go over the current posted per diem rate will require receipts and ~~department head~~reimbursement approval by the Department Head or their Designee.
- i. ~~3. For~~Per IRS regulations, any amount reimbursed above per diem rates will be treated as taxable income.

At the purpose request of determining entitlement for meal reimbursements the following will apply:

- d. ~~a. First~~the Authorized Personnel, and last day at the discretion of travel is calculated at 75 percent of daily the Department Head or Designee, departments may elect to reimburse for meals utilizing an amount equal to or lesser than the federal per diem rate when traveling less than twelve (12) hours.
- ~~First and last day of travel is calculated at 100 percent of daily per diem rate when traveling is twelve (12) hours or longer.~~
- ~~b. Times for travel must be included on reimbursement claims.~~
- e. ~~e. If traveling in a group, or having a meal with other Authorized Personnel, an individual may cover the cost of meals for other members of the group and claim reimbursement for the full amount. In this case, the number of people for whom the meal was purchased must be noted, along with their names, titles and a statement of the business purpose.~~
- f. By Department Head or Designee approving the meal expense, it is assumed that the meal expenses incurred are considered reasonable and necessary.

2. Prorating Standard Meal Allowance on Partial Days of Travel

Meals shall at minimum be reimbursed when a person travels outside their primary work location under the following guidelines:

- a. Breakfast ~~can be claimed if: travel began~~ begins no later than 7 a.m. ~~7am~~ and ~~lasted at least four~~ lasts 4 hours ~~or more.~~
- b. ~~d.~~ Lunch ~~can be claimed if: travel began~~ begins no later than 11 a.m. ~~11am~~ and ~~lasted at least four~~ lasts 4 hours ~~or more.~~
- c. ~~e.~~ Dinner ~~can be claimed if: travel lasted~~ ends at 7pm or later.
- d. If exceptions to ~~or after 7 p.m.~~ the above time limits are applied, departments shall provide written explanation on travel claim form.

3. ~~4.~~ Incidentals

The Federal Travel Regulation Chapter 300, Part 300-3, under Per Diem Allowance, describes incidental travel expenses such as: fees and tips given to porters, baggage carriers, hotel staff and staff on ships.

- a. These expenses are considered allowable under this policy.
- b. Due to the nature of this type expense, receipts are not required for County Payment.

4. Groceries

Employees traveling for an extended period of time (3 or more consecutive days) or are traveling with a group (3 or more Authorized Personnel), or employees utilizing a short-term vacation rental, may elect to purchase groceries and prepare their meals during the business travel.

- a. In this event, grocery receipts are to be retained and submitted for reimbursement.
- b. Grocery charges exceeding the maximum daily per diem for the length of the trip will not be reimbursed.
- c. An 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.

5. Expenses for alcoholic beverages are not reimbursable eligible for County Payment.
6. Meals provided through a conference or event registration fee are eligible for County Payment. When such meals are provided, Authorized Personnel are generally not eligible to receive County Payment for other meals at that same time. For example, if Employee A attends a conference where lunch is provided and the county pays for it, that employee generally may not also claim per diem or additional reimbursement for purchasing a different lunch on the same date. However, these additional meals are eligible for County Payment under any of the following conditions:
  - a. When an Authorized Personnel arrives late, becomes ill or needs to leave the event for work-related reasons and misses the meal.
  - b. For dietary purposes, the meal provided is not suitable.
- ~~5. Meals that are paid for by the government such as through a conference registration fee are not reimbursable.~~
- ~~6. Continental breakfast is not considered a meal. Travelers can claim breakfast expenses if a hotel provides only a continental breakfast.~~
- ~~c. 7. County Payment is approved by the Department Head or Designee.~~
7. Tips in excess of 20% percent of the cost of the meal will are not be reimbursed. Tips made at fast food restaurants recommended and/ will require Department Head or convenience stores will not be reimbursed even if Designee approval for County Payment.
  - a. Tips that result in the Authorized Personnel exceeding the per diem amounts for a meal cost, per IRS regulations, the amounts over the per diem rate will be subject to tax withholdings.
8. By Department Head or Designee approving the meal expense, it is less than the maximum reimbursement rate. assumed that the meal expenses incurred are considered reasonable and necessary.

~~8. Employee reimbursement claim is based on actual (not to exceed maximum) cost.~~

~~F. Additional Criteria for Certain Meals/Food Costs Associated with Local/Group Meetings~~

~~1. In county meal expense may be allowed for breakfast, lunch or dinner with department head approval. These reimbursements remain at the discretion of the department head.~~

~~The following circumstances are allowable expenses under this policy:~~

~~a. Reasonable food costs associated with meetings involving members of the general public, private sector business persons, other public agencies, or officials representing other counties, city, state, or federal agencies (i.e. non-county employees), who donate their time for a beneficial county purpose.~~

~~b. Meetings with commissions, task forces, and ad hoc committees which include Humboldt County business as an agenda item.~~

~~c. When a county elected official meets with constituents, stakeholders, or other individuals or groups to discuss county business or community issues.~~

~~d. Training sessions with commissions, task forces and ad hoc committees whereby it is necessary or appropriate for the employee to remain on site during the meal period.~~

~~e. Training sessions with various programmatic groups with established budget units, where food costs are authorized by the program and it is necessary or appropriate for employee(s) to remain on site during the meal period.~~

~~f. Food costs for departmental staff meetings either within or outside normal working hours.~~

~~g. Business meals occurring outside normal business hours may be allowed. The purpose or goal of each business-related meal must be stated on the reimbursement form with department head approval. Reimbursement cannot exceed the maximum amount allowable under this policy unless receipts are submitted.~~

~~Responsibility for prior authorization shall be with the individual~~



~~department head. Authority for payment under subsections a, b, c, d and e, shall require a meeting sign-in sheet and original approval signatures of the department head or his/her designee.~~

C. ~~G.~~ ~~Incidental Expenses~~

~~The Federal Travel Regulation Chapter 300, Part 300-3, under Per Diem Allowance, describes incidental expenses as: fees and tips given to porters, baggage carriers, hotel staff and staff on ships. These expenses are considered allowable under this county travel and meal policy.~~

1. Meal and other business expenses incurred by Department Heads, Authorized Personnel, and members of the Board of Supervisors while conducting business within the county, and in other circumstances as described below, may be eligible for County Payment. However, charges made under this section require additional documentation or explanation as described below.

1. Additional documentation related to in-county purchases.

- a. Every attempt should be made to provide as much documentation as possible when in-county expenses are incurred for Authorized Personnel.
- b. At a minimum, a written explanation must be provided detailing the business purpose and the number of people these items were provided for. An agenda and sign-in sheet for the meeting and/or event shall suffice for this requirement.

2. In-County Meals/Snacks/Drinks and Other Business Expenses

- a. With approval of Department Head or Designee, in-county meals, snacks and other business expenses are allowable under this policy. Such expenses must be incurred by Authorized Personnel while promoting the interests of Humboldt County within their particular areas of responsibility, as determined by the Department Head or Designee.
- b. Expenses subject to this subsection may include costs for persons who are not county employees, but who are either clients of the county or are in a position to significantly affect the interests of the county, as determined by the Department Head or Designee. Such persons may include, but are not limited to, clients receiving services from the county, trainers and potential businesses and non-profits

seeking to relocate or provide services within Humboldt County.

- c. Claims for such expenses shall include receipts supporting the reimbursement requests, unless claimant chooses to claim per diem rates.
- d. County Payment for meals shall follow federal GSA dollar limits.
- e. By signing off as claimant on the request for reimbursement, the official is affirming the facts justifying the expense under the provisions of this policy.
- f. By Department Head or Designee approving the expense made pursuant to this subsection, it is assumed that the expenses incurred are considered reasonable and necessary.

2. County Payment for meals/snacks for meetings

- a. With approval from Department Head or Designee, meals or snacks purchased by the department for staff, trainers, speakers, volunteers or others who are taking part in a function, program or service related to departmental operations, including but not limited to, meetings and trainings, are eligible for County Payment.

3. Meals During Emergency and Extenuating Situations

- a. With approval from Department Head or Designee, when employees and/or volunteers are required to work continually before, during, and/or after normal meal periods to respond to emergencies and other extenuating circumstances, as determined by Department Head or Designee, the county may provide those individuals with snacks or meals, provided the amounts paid are within limitations of this policy.

- i. In these cases, a written explanation must be provided detailing the emergency situation.

- 4. By Department Head or Designee approving the claim for reimbursement, it is assumed that proper approval has been obtained, and the expenses incurred are considered reasonable and necessary.

SECTION IX – MISCELLANEOUS EXPENSES

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A. Other Expenses Where Receipt is Required

1. The following expenses may be claimed if necessarily incurred in performance of official county business. ~~These expenses, as determined by Department Head or Designee, and~~ require receipts for reimbursement. ~~(HCC 254-7):~~

~~a.~~ ~~\_\_\_\_\_~~ ~~a.~~ Commuter ground transportation.

~~b.~~ ~~b.~~ Professional laundry service for necessary travel extending beyond ~~five days~~ 3 nights.

~~c.~~ ~~c.~~ Emergency service and repairs to county vehicles. - Check with the Public Works Department, Motor Pool Division for current procedures for such repairs.

~~d.~~ ~~d.~~ Long distance telephone, email (in-room Wi-Fi) and fax charges for county ~~\_\_\_\_\_~~ business.

2. ~~2.~~ ~~The following~~ Transportation-related expenses may be claimed if necessarily incurred in performance of official county business. ~~—, as determined by Department Head or Designee.~~ These expenses require receipts when available for reimbursement.

~~a.~~ ~~\_\_\_\_\_~~ ~~a.~~ Parking fees.

~~a.~~ ~~\_\_\_\_\_~~ ~~b.~~ ~~Ferry, bridge and road tolls.~~

~~b.~~ ~~\_\_\_\_\_~~ ~~c.~~ Ridesharing and taxis - may include a tip of no more than ~~15~~ 20 percent of ~~\_\_\_\_\_~~ total receipt.

~~c.~~ ~~\_\_\_\_\_~~ Ferry, bridge and road tolls.

3. ~~\_\_\_\_\_~~ ~~d.~~ ~~Other incidental~~ If no receipt is available, a written explanation of the expense must be submitted with the travel claim.

4. By Department Head or Designee approving the claim for reimbursement, it is assumed that the expenses incurred are considered reasonable and necessary.

B. Event Registration

1. Registration and event fees shall be eligible for County Payment as

approved by the ~~department head~~Department Head or Designee.

- ~~2.~~ ~~3.~~ These items are not When available, agendas should be submitted with travel claim. When no agenda is available, a written explanation of the event shall suffice as verification.

C. Non-reimbursable items

~~a.~~ The following expenses may not be claimed and are not reimbursable:

1. Alcoholic beverages.
- ~~2.~~ ~~b.~~ In-room movies.
- ~~3.~~ ~~c.~~ Family expenses when family members accompany county staff, ~~department heads~~Department Heads or Board members on official county business.

~~A. H. Event Registration~~

- ~~4.~~ ~~1.~~ OnAny other personal expenses as detailed in HCC Section 254-2(b).

SECTION X – INTERPRETATION OF POLICY, REJECTION OF CLAIMS

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A. Limitations and Authority

This policy cannot address every scenario around travel, meals and expenses. Every effort shall be taken to ensure the county does not conduct business at the expense of employees and that County Payment is made promptly. Reasonable steps to resolve expense claim issues include, but are not limited to, working and relaying messages through the county’s financial system, normal modes of communication (phone, email, etc), in-person discussions, procedure changes, and policy changes, the latter of which would come to the Board for consideration.

1. If the Auditor-Controller denies approval of the a business expense claim, the claimant or department head, registration, event fees, and meal expenses when the meals are part may refer the claim to the CAO to bring before the Board of an event, shall be reimbursed as Supervisors for consideration.
  - a. Any claim denial shall include, in writing, a reason for denial, and shall cite the specific section of this policy, County Code, or state or

federal law that prohibits County Payment.

- b. Any exception granted by the Board is to be applied on a case-by-case basis and does not set precedent for future claims or policy, unless the Board of Supervisors has formally adopted it.

## SECTION X – PROCEDURE

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### A. Policy and Procedure Revisions

The CAO shall be responsible for accurate maintenance and distribution of approved by the department head. Policy revisions.

- ~~2. Reimbursement for meals is not generally reimbursable when meals are included as part of the event. Meals may be reimbursable under the following conditions:~~

- ~~a. The employee arrives late and misses the meal;~~
- ~~b. The employee becomes ill and misses the meal;~~
- ~~c. The employee needs to leave the event for work-related reasons and misses the meal; or~~

- 1. d. The CAO, in its sole discretion, shall be authorized to issue procedures and updates thereof necessary to implement this Policy and/or any revisions to the Policy.

- 2. Any addition, deletion or revision to this Policy shall not be effective until approved by the Board of Supervisors.
- 
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Board Approved:

Appropriate Board Chair Name, Board Chairperson

Date

Pursuant to Board Order

Dated

~~a. For dietary purposes, the meal provided is not suitable.~~

~~4. Travel Claim Procedure~~

~~This policy provides travelers with several opportunities to pay for travel-related expenses using county programs. Special care shall be taken when submitting claims for reimbursement for travel expenses to ensure that replication of payment is not made.~~

~~1. Claims shall be made on forms approved or issued by the Auditor Controller (see Auditor Controller intranet forms page). All claims shall have original receipts except as provided herein.~~

~~a. If required receipts are not available or are lost, a statement of the officer or employee who incurred the expense shall be acceptable proof of the expenditures set forth in the statement when approved by the department head.~~

~~b. Reasonable effort must be made to acquire a copy of your receipt.~~

~~2. Failure to complete the forms as required or to submit original receipts may be grounds for denying reimbursement.~~

~~3. Travel claims shall be submitted within thirty (30) days of incurring the expense unless an exception is made by the department head and Auditor Controller.~~

~~Travel claims originating in June are due to the Auditor Controller no later than 14 days after June 30<sup>th</sup>. Employees are encouraged to review their internal department's deadlines for processing claims at the end of a fiscal year.~~

~~4. All claim forms and associated documents related to reimbursable county expenditures are considered public records and are subject to disclosure under the California Public Records Act (Chapter 3.5 commencing with Section 6250 of Division 7 Title 1).~~