

3.19 POLICY STATEMENT ON EXPENSE REIMBURSEMENT AND USE OF PUBLIC RESOURCES

3.19.1 Introduction

The County of Santa Clara (“County”) takes its stewardship over the use of its limited public funds very seriously. As such, those funds should only be used when there is a substantial benefit to the County. Such benefits may include:

1. The opportunity to discuss the community's concerns with state and federal officials;
2. Participating in regional, state, and national organizations whose activities affect the County;
3. Attending educational seminars designed to improve officials' skill and information levels; and
4. Promoting public service and morale by recognizing such service.

The County further recognizes that:

1. Legislative and other regional, state, and federal agency business is frequently conducted over meals;
2. Sharing a meal with regional, state, and federal officials is frequently the best opportunity for a more extensive, focused, and uninterrupted communication about the County's policy concerns; and
3. Each meal expenditure must comply with the limits and reporting requirements of local, state, and federal law.

This Statement provides guidance to all individuals subject to the County's expense reimbursement policies on the use and expenditure of County funds, as well as the standards against which those uses and expenditures will be measured. Officers and employees should direct any questions they have about this Policy, applicable statutes, ordinances, or related policies to the Office of the County Counsel.

3.19.2 Authorized Expenses In General

County funds may only be used for authorized County business - i.e., activities that relate to the County's primary mission of providing quality public service. Any expenses incurred for authorized County business must be reasonable and prudent. County funds may not be used for personal or non-County business purposes.

(A) Authorized Expenses

Authorized expenses may include, but are not limited to, expenses incurred in connection with the following types of activities (subject to certain limitations described below):

1. Communicating with representatives of regional, state, and national government on County adopted policy positions;
2. Attending educational seminars designed to improve officials' skill and information levels;
3. Participating in regional, state, and national organizations whose activities affect the County's interests;
4. Recognizing service to the County; and
5. Attending County events.

(B) Non-Reimbursable Expenses

Examples of personal expenses that the County will not reimburse include, but are not limited to:

1. Personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including partner's expenses when accompanying official on agency-related business, as well as children- or pet-related expenses;
4. Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage, and/or golf related expenses);
5. Non-mileage personal automobile expenses, including repairs, traffic citations, parking tickets, insurance, or gasoline; and
6. Personal losses incurred while on County business.

Any questions regarding the propriety of a particular type of expense should be resolved by the appropriate approving authority before the expense is incurred. Reimbursement of County funds that were improperly expended is not a defense and does not excuse the improper expenditure.

3.19.3 Travel Policy

(Note: The Travel Policy can be found on the County's Internet Site under County Government/Board of Supervisors/Legislation/Expense & Reimbursement Policies. The link and

path to the policy is:

<http://www.sccgov.org/sites/bos/Legislation/Pages/ExpenseReimbursementPolicies.aspxpdf>

The Board of Supervisors must approve the County Travel Policy and any amendments to the Policy.

County funds may only be used for travel that benefits the County (“County Travel”).

Travel is authorized for the minimum number of persons necessary to carry out the business purpose of the travel, and only for those whose job tasks are directly related to the purpose of the travel.

3.19.4 Meal Policy (Non-Travel)

(Note: The Meal Policy (Non-Travel) can be found on the County’s Internet Site under County Government/Board of Supervisors/Legislation/Expense & Reimbursement Policies. The link and path to the policy is:

<http://www.sccgov.org/sites/bos/Legislation/Pages/ExpenseReimbursementPolicies.aspxpdf>

The Board of Supervisors must approve the County Meal Policy (Non-Travel) and any amendments to the Policy.

The Meal Policy (Non-Travel) covers light refreshments and business meals that are not documented on a Trip Expense Voucher pursuant to the Travel Policy. Each expenditure must comply with the limits and reporting requirements of local, state, and federal law.

3.19.5 Procurement Card (P-Card) Policy

(Note: The Procurement Card Policy can be found on the County’s Internet Site under County Government/Board of Supervisors/Legislation/Expense & Reimbursement Policies. The link and path to the policy is:

<http://www.sccgov.org/sites/bos/Legislation/Pages/ExpenseReimbursementPolicies.aspxpdf>

The Board of Supervisors must approve the County Procurement Card Policy and any amendments to the Policy.

The County Procurement Card (P-Card) is a charge card that may be used by designated County officials and employees to purchase supplies, materials, equipment, and services for County business.

Use of the P-Card constitutes the expenditure of public funds and may only be used for authorized County business. The purchases may not exceed \$5,000 per transaction. All agency personnel who perform critical P-Card administrative functions (Agency Program Coordinators, Approving Officials, Cardholders, and Billing Officials) must attend mandatory trainings. Each Cardholder must execute the Cardholder Acknowledgment Disclosure form before receiving the card.

3.19.6 Family Care Expense Reimbursement Policy for Members of County Brown Act Bodies

(Note: The Family Care Expense Reimbursement Policy for Members of County Brown Act Bodies can be found on the County's Internet Site under County Government/Board of Supervisors/Legislation/Expense & Reimbursement Policies. The link and path to the policy is:

<http://www.sccgov.org/sites/bos/Legislation/Pages/ExpenseReimbursementPolicies.aspxpdf>)

The Board of Supervisors must approve the Family Care Expense Reimbursement Policy for Members of County Brown Act Bodies and any amendments to the Policy.

Only members of County Brown Act bodies who serve without compensation, are not County elected officials, and are not otherwise employed by the County, are eligible to receive reimbursement under the Family Care Expense Reimbursement Policy.

3.19.7 Compliance with Laws

County officials and employees should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act.

3.19.8 Violation of the Policies Highlighted In This Statement

Under state law, use of public resources or falsifying expense reports in violation of an expense reimbursement policy may result in any or all of the following:

1. Loss of reimbursement privileges;
2. Disciplinary action, up to and including termination;
3. Demand for restitution to the County;
4. Demand for three times the value of the resources used;
5. The County reporting the expenses as income to the official or employee to state and federal tax authorities;
6. Civil penalties of up to \$10,000 per day; and
7. Criminal prosecution for misuse of public resources.

3.19.9 Local Government Officials' Ethics Training Requirement (AB 1234)

Under state law, training in general ethics principles and ethics laws relevant to public service is required for any member of a local agency legislative body or an elected local agency official where the local agency provides compensation, salary, stipend, or expense reimbursement to members of a legislative body. The Board of Supervisors may also designate additional employees to receive this ethics training.

Effective December 18, 2012, in addition to those required by state law to receive the AB 1234 ethics training for local government officials, all individuals holding a position in the County's Executive Leadership Salary Ordinance shall receive at least two hours of this training within one year from the date they become an executive leader and every two years thereafter. Each Executive Leader as of December 18, 2012, who is not already required to receive this training, shall receive their first training within one year from December 18, 2012.

Effective August 13, 2019, all individuals holding the position title Board Aide in the County's Salary Ordinance shall receive at least two hours of this training within one year from the date they become a Board Aide and every two years thereafter. Each Board Aide as of August 13, 2019, who is not already required to receive this training, shall receive their first training prior to December 31, 2019.

An individual who has a certificate of completion from an AB 1234 training may submit the certificate to determine the individual's next training due date. The training must specifically meet the content requirements for AB 1234 ethics training. The Clerk of the Board maintains the records of AB 1234 ethics training completion by County elected officials, members of County legislative bodies, ~~and~~ County executive leaders, and Board Aides.

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