



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
 STANDARD PRACTICE MANUAL

		SUBJECT: APPROPRIATENESS OF CLAIMS
SECTION:	2	CATEGORY: ACCOUNTS PAYABLE POLICIES
POLICY NUMBER:	204	
EFFECTIVE DATE:	07/01/23	APPROVED BY: <i>Ben J. Buerst</i>

PURPOSE: To establish standard guidelines and procedures for County departments, agencies, and special districts for the appropriateness of claims submitted to the Auditor-Controller’s Office.

SCOPE: Applies to all County departments, agencies, special districts, and authorities that are governed by Riverside County Board of Supervisors and/or which maintain funds in the County Treasury.

POLICY: This policy lists expenditure types that have been pre-determined to be inappropriate in general for either payment or reimbursement on behalf of the County of Riverside. This list is not all-inclusive and should be used as a general guideline to help determine the appropriateness of claims being submitted to the Auditor-Controller’s Office.

PROCEDURE: Any expenditure claim that does not conform with the applicable Board Policies will not be eligible for reimbursement. Once the Auditor-Controller’s Office (ACO) deems a claim ineligible, the department may appeal the decision by referring the claim to the Executive Office and/or the Board of Supervisors for final disposition.

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DETERMINING APPROPRIATENESS

- 1) Appropriate claims are those that are considered actual and necessary in the course of conducting official county business.
- 2) Inappropriate claims are invalid business expenses and will not be honored for payment. (See section 2. of this policy for a specific listing of inappropriate expenditures.)
 - a. This policy applies to all payment types, including but not limited to:
 - Warrants
 - Revolving Funds
 - Reimbursements
 - Automated Clearing House (ACH)
 - Electronic Funds Transfer (EFT)
 - E-Payables or Procurement Credit Cards
- 3) Unique or special circumstances may be considered individually. They must be pre-authorized by the Auditor-Controller, Executive Office, and/or the Board of Supervisors before the expense is incurred.
 - a. To submit a request to the Auditor-Controller for appropriateness review, a detailed justification of the necessity or business purpose of the expense must be provided in writing to be considered.
 - b. Submit requests for appropriateness review to ACO_ap@rivco.org, and an Accounts Payables Supervisor or Manager will review and respond accordingly.

INAPPROPRIATE EXPENDITURE TYPES

The following is a listing of general expenditures that have been pre-determined as inappropriate:

- 1) **Flowers or plants** deemed personal in nature (*exception for safety officer fallen in line of duty*)
- 2) **Greeting Cards** (*Christmas, Birthday, Retirement, Sympathy, Get Well, Childbirth, etc.*)
- 3) **Alcoholic Beverages**
- 4) **Non-business-related refreshments or luncheons** (*see SPM Policy 207, County Sponsored Conferences and Trainings, and BOS Policy D-1*)
- 5) **Plaques or Awards** to any one individual that exceeds \$100.00 (*see BOS Policy A-34*) *Department Heads may spend \$400 as on one-time expense upon entering office and Elected Officials may spend \$400 per term.*
- 6) **Attendance Fees to attend retirement, political, or social functions** (*see BOS Policy A-34*)
- 7) **Gift Cards to employees** (*i.e., payment cards with a monetary value in lieu of cash*)
- 8) **Gifts to non-employees** not in compliance with BOS Policy A-34 (*awards, presentations, etc.*)

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- 9) **Honorariums** (*payment for speech, published article, or attendance at any public or private conference, meeting, or social event.*)
- 10) **Personal Telephone/Cell Phone Calls**
- 11) **Funerals expenses** (*exception for safety officers fallen in line of duty*) Must be pre-authorized by Auditor-Controller's Office, Executive Office and/or Board of Supervisors.
- 12) **Donations** (*made by county employees seeking reimbursement*)
- 13) **Fundraising /Sponsorships**
- 14) **Meals or other travel-related expenses for non-county employees** (*unless part of a contract*)
- 15) **Holiday Decorations and other party-related items** (*including but not limited to Christmas trees, Holiday décor, Halloween or Easter Candy, balloons, birthday or retirement cakes, etc.*)
- 16) **Other Expenses deemed personal in nature**

Guidelines for Standard Employee Break Room Equipment Purchased Utilizing Appropriated Funds

- a. Breakroom equipment may be allowable for purchase with the approval of the department head or designee, provided it meets the established standards listed below:
 - *Location:* Any equipment or appliance purchased with appropriated funds must be in common areas where they are made available for use by all personnel.
 - *Dollar amount thresholds:* individual equipment purchases should not exceed those established in current County Purchasing Procurement contracts (RIVCO). Whenever possible, county contracted vendors should be utilized for purchases of this nature. If it is not possible to utilize a County contracted vendor due to location or other mitigating factor, then the amount of the equipment purchased should be comparable in cost, size and function to those listed on existing RIVCO appliance vendor contracts currently approved by the Central County Purchasing Department within the PeopleSoft Financials system.
 - *Size:* The size of the appliance being purchased should be comparable to that of a standard household kitchen and meet the needs of the employees utilizing the space. Industrial-sized items intended for commercial use are inappropriate for standard employee break rooms.
- b. Allowable Standard Equipment Guidelines:
 - Refrigerators
 - Microwaves
 - Toasters
 - Toaster Ovens
 - Water Cooler Equipment Purchase or Rental solely for employee use.
- c. Employees shall have access to drinking water including but not limited to the requirements that it be fresh, pure, suitably cool, and provided to employees free of charge. The water shall be located as close as practicable to the areas where employees are working.

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Where drinking water is not plumbed or otherwise continuously supplied, it shall be provided in sufficient quantity at the beginning of the work shift to provide the employee drinking water for the entire shift.

d. **Not allowable** - These types of equipment purchases do not meet the requirements for standard employee break rooms and are not allowed for purchase using appropriated funds:

- Coffee Makers solely for employee use
- Any break room equipment or appliance purchase intended for the sole use of an individual is unacceptable.
- Toaster ovens with additional higher-end features such as convection, infrared, or rotisserie cooking function.
- Massage Chairs

e. **Fire stations and Employees with shifts beginning or ending at or between the hours of 10 p.m. and 6 a.m.**

Pursuant to the Industrial Welfare Commission Wage Orders, if you are required to eat on the premises, a suitable place for that purpose must be designated. "Suitable" means a sheltered place with facilities available for securing hot food and drink or heating food or drink, and consuming hot food or drink. (Dept. of Labor Standards Enforcement)

Break room equipment purchases for securing, heating, and consuming hot food or drink are **allowable** for any station or area with staff that is required to remain on the premises during their shift. This expense is allowable provided the equipment:

- a. Sufficiently meets the basic needs of the employees utilizing the area,
- b. Utilizes cost-effective procurement standards,
- c. Is approved by the department head,
- d. Has appropriate funding in the department budget allowing the purchase.

REFERENCES

- California Code, Government Code, sections 29740-29745
- Board of Supervisors Policy A-34, *Recognition of Service to the County and Presentation of Awards*
- Board of Supervisors Policy C-11, *Distinguished Service Award Policy*
- Board of Supervisors Policy D-1, *Reimbursement for General Travel and Other Actual and Necessary Expenses*
- Auditor-Controller, Standard Practice Manual, Policy 207, *County Sponsored Conferences and Trainings*

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