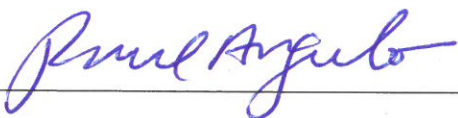




County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

		SUBJECT: APPROPRIATENESS OF CLAIMS
SECTION:	2	CATEGORY: ACCOUNTS PAYABLE POLICIES
POLICY NUMBER:	204	
REVISED DATE:	04/01/19	APPROVED BY: 

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 contains a listing of 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 in determining the appropriateness of claims being submitted to the Auditor-Controller's Office.

PROCEDURE: Any expenditure claim that is not in conformance with applicable Board Policy's 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

Inappropriate expenses are costly to a department's bottom line and can result in a loss of future funding. As stewards of the citizens, we have a fiscal responsibility to be prudent with county funds. Thus, this policy will highlight items that have been deemed inappropriate. This list may not be exhaustive and should questions arise, the Auditor-Controller's Office should be immediately contacted.

- 1) Appropriate claims are those that were incurred personally by the employee, have been authorized and considered actual and necessary in the normal course of conducting official county business.
- 2) Inappropriate claims are considered to be invalid business expenses and will not be honored for payment.
- 3) Unique or special circumstances may be considered on an individual basis and must be pre-authorized by the Auditor-Controller, Executive Office, and/or the Board of Supervisors prior to the expense being 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 in order 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 within 3 business days.

INAPPROPRIATE EXPENDITURE TYPES

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

- 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, Child Birth, 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*)
- 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.*)
- 9) **Honorariums** (*payment for speech, published article, or attendance at any public or private conference, meeting, or social event.*)
- 10) **Items of a personal nature** to include personal telephone/cell phone calls, self-entertainment activities (pay TV, movies, etc.), and personal belongings.
- 11) **Meals or other travel related expenses for non-county employees** (unless part of a contract)

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- 12) **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.)
- 13) **Additional nights at a hotel** for personal reasons when incurred in tandem with a business-related hotel stay.
- 14) **Personal use rental car** costs when incurred in tandem with a business trip during which a rental car was necessary for the business portion.
- 15) **Any items deemed illegal**

GUIDELINES FOR STANDARD BREAK ROOM EQUIPMENT PURCHASES

- 1) **Break room equipment maybe 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 located 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 factors, 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 meets the needs of the employees utilizing the space. Industrially sized items intended for commercial use are not appropriate for standard employee break rooms.
- 2) **Allowable Standard Equipment Guidelines:**
 - Refrigerators
 - Microwaves
 - Toasters
 - Toaster ovens
- 3) **Unallowable equipment - 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
 - Water cooler equipment purchase or rental 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 high-end features such as convection, infrared, or rotisserie cooking functions

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4) **Fire stations and Employees with shifts beginning or ending at or between the hours of 10 pm and 6 am.**

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 for heating food or drink, and for 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 that has staff which is required to remain on the premises during their shift. This expense is allowable provided the equipment:

- Sufficiently meets the basic needs of the employees utilizing the area.
- Utilizes cost effective procurement standards.
- Is approved by the department head.
- 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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