

COUNTY OF VENTURA	2018 ADMINISTRATIVE POLICY MANUAL	FINANCIAL MANAGEMENT CHAPTER VII
Originating Agency: CEO	Last Issued <u> </u> / Revised 2018 <u>2018</u> <u>2019</u>	<u>Policy No. Chapter VII (C) - 2</u> EXPENSE REIMBURSEMENT AND STIPEND POLICY FOR MEMBERS OF COUNTY BOARDS, COMMITTEES AND COMMISSIONS; ETHICS TRAINING POLICY
Policy Change Requires:	<input checked="" type="checkbox"/> Board of Supervisors Approval <input type="checkbox"/> CEO Approval	
Forms Change Requires:	<input checked="" type="checkbox"/> CEO Approval	

EXPENSE REIMBURSEMENT AND STIPEND POLICY

A. Persons Covered

When reimbursement and compensation are otherwise authorized by statute, the County may reimburse members of a legislative body for actual and necessary expenses incurred in the performance of official duties and pay compensation to members of a legislative body for attendance at specified occurrences. (Gov. Code, §§ 53232.1, 53232.2.) Accordingly, the following policies on expense reimbursement and stipends apply only to members of the Board of Supervisors and to members of legislative bodies for whom the Board of Supervisors, as authorized by statute, has authorized reimbursement of expenses or compensation (stipends) or both. (For purposes of these policies, "legislative body" means any subsidiary board, commission, committee, or other body, as defined in Government Code section 54952, either of the County or of another local agency for which the members of the Board of Supervisors act as the governing body (each such other local agency is referred to hereinafter as an "Agency"), and "members" hereinafter means the members of any such legislative body.) In addition, the following policy on expenses reimbursement applies to members-elect of the Board of Supervisors when County funds are authorized for expenditure for the training and orientation of such members-elect in accordance with Ventura County Ordinance No. 3703.

B. Expense Reimbursement

Government Code sections 53232 through 53232.3 require local agencies that provide reimbursement of expenses to members of their legislative bodies to adopt a written policy that specifies the types of occurrences that qualify for reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses, and that imposes related requirements, including the filing of expense reports. This policy complies with these statutory requirements. This policy also supplements the definition of actual and necessary expenses for purposes of state laws relating to permissible uses of public resources and federal and state income tax laws.

The County and each Agency takes its stewardship over the use of limited public resources seriously. Reimbursement of expenses for members thus is limited to actual, reasonable and necessary expenses incurred in the performance of official duties for the benefit of the County or Agency. In addition to this policy, members shall also comply, where applicable, with the provisions set forth in Policy VII, (C) – 1, *Reimbursement of Employees' County Business Expenses*. In the event of a conflict between the provisions of this policy and Policy (C) – 1, the provisions of this policy shall prevail.

1. Expense Reimbursement Definitions, Policies and Examples

- a) Only actual and necessary expenses incurred in the performance of a member's official duties are eligible for reimbursement. "Actual" means the member must have already paid the expense or is legally liable to pay it. "Necessary" is defined in Policy VII (C) – 1, *Reimbursement of Employees' County Business Expenses*.
- b) The following types of occurrences qualify for reimbursement of expenses relating to travel, meals, lodging, and other expenses:
 - 1. Communicating with representatives of regional, state, and national government on adopted policy positions of the County or Agency;
 - 2. Attending educational seminars designed to improve the member's skills and knowledge;
 - 3. Participating in regional, state, and national organizations whose activities affect the interest of the County or Agency;
 - 4. Recognizing service to the County or Agency;
 - 5. Attending County or Agency special events;
 - 6. Attending community events in the performance of official duties for the County or Agency (reimbursement of the cost of admission, not including any part considered a charitable contribution, will be made only after actual attendance at the event);
 - 7. Implementing a County- or Agency-approved strategy for attracting or retaining businesses within the County or Agency jurisdiction, which will typically involve at least one staff member; and;
 - 8. Meetings for which a stipend is authorized (by statute and the Board of Supervisors).

No other types of occurrences qualify for reimbursement unless expressly approved by the Board of Supervisors (acting as the governing body of the County or the Agency).

- c) Examples of expenses that do not qualify for reimbursement include, but are not limited to, the following:
 - 1. Expenses for the personal portion of any trip;
 - 2. Political or charitable contributions or the cost of admission to political or charitable events;
 - 3. Family expenses, including a partner's expenses, when accompanying a member on County or Agency business, as well as pet-related expenses;
 - 4. Entertainment expenses, including movies (either in-room or at the theater), sporting events (including gym, massage or golf expenses), or other cultural events;
 - 5. Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, or gasoline; and

6. Personal losses incurred while on County or Agency business.

The member must have any questions regarding the propriety of a particular type of expense resolved by the approving authority before the expense is incurred.

- d) The reimbursement rates for travel, meals, lodging, and other actual and necessary expenses are those set out in Policy VII (C) – 1, *Reimbursement of Employees' County Business Expenses*.
- e) Government and group rates offered by a provider of transportation or lodging services must be used when available. If the lodging is in connection with a conference or organized educational activity, lodging costs for the member shall not exceed the maximum government or group rate published by the conference or activity sponsor, provided that lodging at these rates is available at the time of booking. If group or government rates are available, then the member must use them. If group or government rates are not available, then lodging costs that are consistent with the requirements of Policy VII (C) – 1, *Reimbursement of Employees' County Business Expenses*, shall be used.
- f) All expenses that are not authorized by this policy, Policy VII (C) – 1, *Reimbursement of Employees' County Business Expenses*, or Internal Revenue Service regulations governing reimbursable rates must be approved by the Board of Supervisors (acting as the governing body of the County or the Agency) in a public meeting before the expense is incurred or, only when prior action is not possible due to the urgency of the requirement for the expense, after the expense is incurred. The County Auditor-Controller will pay only those expenses covered by this paragraph that are approved by the Board of Supervisors (acting as the governing body of the County or the Agency).
- g) The County may deny reimbursement of expenses to a member if the member fails to satisfy the ethics training requirements set forth in the Ethics Training Policy below.

2. Public Reporting

Members shall provide brief oral reports on meetings or conferences attended at the expense of the County or Agency at the next regular meeting during the member comments section of the agenda. The report should include the date, purpose, name and sponsors, if any, of the event, and the benefit to the County or Agency derived from the member's attendance.

3. Claims for Reimbursement and Expense Reports

- a) Members shall submit a "Claim for Reimbursement of Travel Expenses" and/or a "Claim for Reimbursement of Mileage Expenses" to the County Auditor-Controller for reimbursement of actual and necessary expenses incurred on behalf of the County or Agency in the performance of official duties.

- b) The claim for reimbursement shall document that the expenses for which reimbursement is requested comply with this policy and all other applicable County or Agency policies for expenditure of public resources.
- c) Members shall submit a claim for reimbursement to the County Auditor-Controller no later than the 60th calendar day after the expense is incurred, and the receipts documenting each expense shall accompany the claim. A claim for reimbursement submitted beyond the 60th calendar day may trigger a taxable event (e.g., the reimbursement may be considered income).
- d) All documents related to reimbursable County or Agency expenditures are public records subject to disclosure under the California Public Records Act.
- e) When a member makes a payment with a County or Agency credit card, the member shall submit an expense report describing each expense, accompanied by the receipts documenting each expense.

4. Penalties

Penalties for misuse of public resources or falsifying claims for reimbursement or expense reports in violation of expense reporting policies may include, but are not limited to, the following:

- a) The loss of reimbursement privileges.
- b) Restitution (i.e., court-ordered repayment) to the County or Agency.
- c) Civil penalties for misuse of public resources pursuant to Government Code section 8314.
- d) Prosecution for misuse of public resources pursuant to Penal Code section 424.

5. Audits of Claims for Reimbursement and Expense Reports

All claims for reimbursement and expense reports, and all expenses included in a claim or report, are subject to audit to verify compliance with this policy.

C. Stipends

A stipend may be paid to a member only if the following requirements are satisfied:

1. The stipend is authorized by statute and by the Board of Supervisors (acting as the governing body of the County or the Agency); and
2. The stipend is paid for one of the following occurrences:
 - a) A meeting of a legislative body as defined in Government Code section 54952.2(a);
 - b) A meeting of an advisory body within the meaning of Government Code section 54952(b)
 - c) A conference or organized educational activity conducted in compliance with Government Code section 54952.2, including, but not limited to, ethics training required by Government Code section 53234 et seq.;

- d) A meeting of any multi-jurisdictional governmental body on which the member serves as the legislative body's designated representative; or
- e) A meeting attended or service provided on a given day at the formal request of the legislative body and for which the Board of Supervisors (acting as the governing body of the County or the Agency) has approved the payment of a stipend.

ETHICS TRAINING POLICY

A. Persons Covered

Pursuant to Government Code sections 53234 through 53235.2, if a local agency provides any type of compensation (including a stipend) to, or reimburses the expenses of, a member of the agency's legislative body, then all of the local agency's elected and appointed officials who receive compensation or expense reimbursement must receive specified ethics training. In addition to the statutory requirements, by adoption of this Ethics Training Policy, the Board of Supervisors (acting as the governing body of the County or all Agencies) directs that (i) all members of any County or Agency legislative body, whether or not they are entitled to receive compensation or expense reimbursement, and (ii) all County managers receive the specified ethics training. Accordingly, this Ethics Training Policy applies to each member of the Board of Supervisors, all members of all County and Agency legislative bodies, all County elected officials, and all County managers (as defined above). Attachment 1 to this policy identifies County and Agency legislative bodies the members of which must receive the specified ethics training. However, Attachment 1 is not intended to be an exhaustive list. Any question about whether a particular legislative body, not included on the list, is covered by this policy must be presented to and shall be determined by County Counsel.

B. Training Requirements

1. Minimum of Two Hours of Training Every Two Years

Each member of the Board of Supervisors, all members of all County and Agency legislative bodies, all County elected officials, and all County managers (as defined above) shall receive at least two hours of training in general ethics principles and ethics laws relevant to their public service once every two years. A member who serves on more than one legislative body shall satisfy the requirements of this policy once every two years without regard to the number of legislative bodies on which the member serves.

2. Ethics Laws Defined

For purposes of this policy, "ethics laws" include, but are not limited to, the following:

- a) Laws relating to personal financial gain by public servants, including, but not limited to, laws prohibiting bribery and conflict-of-interest laws.
- b) Laws relating to claiming prerequisites (i.e., "perks") of office, including, but not limited to, gift and travel restrictions, prohibitions against the use of public resources for personal or political purposes, prohibitions against gifts of public funds, mass mailing restrictions, and

prohibitions against acceptance of free or discounted transportation offered by transportation companies.

- c) Government transparency laws, including, but not limited to, financial interest disclosure requirements and open government laws.
- d) Laws relating to fair processes, including, but not limited to, common law bias prohibitions, due process requirements, incompatible offices, competitive bidding requirements for public works contracts, and disqualification from participating in decisions affecting family members.

3. Record of Training

- a) Proof of training shall be maintained as follows:
 - 1. The Clerk of the Board of Supervisors shall maintain records indicating the dates and methods of training for each member of the Board of Supervisors and all members of all County and Agency legislative bodies.
 - 2. The County Executive Office Human Resources Division shall maintain records indicating the dates and methods of training for all County elected officials and County managers (as defined above).
- b) In accordance with Government Code section 53235.2, the County and each Agency shall maintain the records as described in the preceding paragraph for at least five years after each member, each County elected official and each County manager receives the training. These records are public records subject to disclosure under the California Public Records Act.

Attachment 1
County and Agency Boards, Committees and Commissions Subject to Ethics Training Policy

The following are legislative bodies of the County and of local agencies for which the Board of Supervisors acts as the governing body that are subject to the Ethics Training Policy. This is not an exhaustive list. Any question about whether a particular legislative body, not included on the list, is covered by the Ethics Training Policy shall be determined by County Counsel.

Agricultural Policy Advisory Committee
Ventura County Animal Services Commission
Ventura County Area Agency on Aging Advisory Council
Area Housing Authority of the County of Ventura
Assessment Appeals Boards No. 1 and No.2
Assessment Appeals Hearing Officer
Aviation Advisory Commission
Behavioral Health Advisory Board
Board of Accessibility Appeals
Board of Grading Appeals Board
Board of Supervisors
Building Board of Appeals
Campaign Finance Reform Ordinance officials
Local Planning Council of Ventura County
Cultural Heritage Board
State Council on Developmental Disabilities Board
Ventura County Emergency Planning Council
El Rio Del Norte Municipal Advisory Council
Fire Protection District Board of Appeals
Fish and Game Commission
HIV/AIDS Advisory Committee
In-Home Supportive Services Public Authority Advisory Committee
Juvenile Justice Coordinating Council
Mobile Home Rent Review Board
Oak View Local Recreational Advisory Commission
Parks Advisory Commission
Piru Local Recreation Advisory Commission
Planning Commission, Ventura County
Treasury Oversight Committee
Ventura County Civil Service Commission
Ventura County Law Library Board of Trustees
Waterworks District No. 1 Advisory Committee
Waterworks District No. 17 Advisory Committee
Waterworks District No. 19 Advisory Committee
Waterworks District No. 38 Citizens' Advisory Committee
Workforce Development Board of Ventura County