

Issue Analysis Form



Date: 03/10/2020
Item: Administrative Policy Updates – Expense Reports and Purchase Cards Accounts (170.1-170.3) AND Travel (100.1-100.8)
Lead Department(s): Finance
Contact Person(s): Betsy Drewry

Description and Current Status

The Board of Supervisors received information at its February 25, 2020 work session related to administrative policy updates for:

Expense Reports & Purchase Cards (170.1-170.3)
AND
Travel (100.1-100.8)

Expense Reports & Purchase Card Policy changes center around 1) improved documentation; 2) restricting purchases related to apps and i-cloud storage; 3) restricting purchases related to gifts and gift cards; 4) restricting purchases related to expressions of sympathy and concern; and 5) improving the approval process.

The **Travel** policy was changed to eliminate the allowance for lunch for one-day travel to mirror state policy and that of neighboring counties/cities.

A copy of the February 25 presentation related to these policy revisions is provided as **Attachment A** (pages 1-17).

A draft of the recommended policies is included for board review with changes noted in red.

A draft resolution is also included for consideration and approval.

Government Path

Does this require IDA action?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does this require BZA action?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does This require Planning Commission Action?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does this require Board of Supervisors action?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Does this require a public hearing?

Yes No

If so, before what date?

Yes No

Fiscal Impact Statement

There is no additional fiscal impact to implement recommended policy revisions.

County Impact

Approval of the recommended policy changes will provide more specific written guidelines to employees and other authorized individuals who use purchase cards or prepare expense reports seeking reimbursement; and to those in travel status.

Notes



Prince George County Discussion

Purchase Cards

Policy Revisions and Additions

Revisions

- Expense Reports & Purchase Cards / Accounts (170)

- Travel (100)

Addition

- ~~Non-Travel Food & Beverage Policy (330)~~

Purchase Cards

- P-Cards issued to all full-time employees upon Department Head request since roll out in 2013/2014 (could opt-out)
- Today – 238 p-card holders
 - Credit Limits - \$1,500 to \$100,000
 - Some employees have never used card (since card rollout)
 - On average # of days since last use is 236.8 days
 - 1/17/2017 – 12/15/2019
 - 18,593 Transactions
 - \$16M in total charges; \$5.4M annually on average



Purchase Cards

- Recommendation to allow department heads to review transaction numbers and rescind or continue p-card issuance to their employees as they see fit
- They will consider -
 - Impact on department's operations
 - Ability to make routine operating purchases as needed
 - Ability to respond to emergency or unusual situations (e.g. fuel pumps out)
 - Conference Travel – would become reimbursement-based to those who don't have cards

Prince George County Policy Updates and Additions

ATTACHMENT A

- Current environment of “Transparent Government”
- Ongoing expenditure reviews reveal need for possible changes to policies related to spending
- Our spending practices can create favorable public perception of or cast doubt (and even destroy) public perception of our image in terms of:
 - Responsibility
 - Effective stewardship of taxpayer dollars
 - Character as a public servant



Prince George County Policy Updates and Additions

- “Hot Topics”
 - Better documentation and accountability
 - Restrict / limit food purchases
 - Restrict purchase of apps and device monthly subscriptions
 - Restrict purchase of gifts and gift cards
 - Restrict / limit use of public funds for expressions of sympathy and concern
 - Clear spending approval requirements



Prince George County Policy Updates

– EXPENSE REPORTS AND PURCHASE CARDS/ACCOUNTS
170.1-170.3

Policy Updates Needed - Expense Reports and Purchase Cards/Accounts

- Expense Reports and Purchase Cards / Accounts Policy revisions recommended to:
 - More clearly state documentation requirements and expectations and consequences when requirements are not met
 - Purchase of non-travel food and beverage – governed by new policy 330
 - Restrict purchase of apps and monthly electronic device subscriptions
 - Restrict purchase of gifts and gift-cards
 - Limit use of public funds for expressions of sympathy and concern
 - Clearly state approval requirements for Department Heads, Constitutional Officers and Board Employees

Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- **CHANGES - DOCUMENTATION**
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards
- **Detailed, Itemized Receipt REQUIRED [NO MORE MISSING RECEIPT FORMS]**

170.2 Expense Report Form

All requests for reimbursement must be itemized and documented on an expense report form. The report should only include expenses that the employee paid out of pocket; expenses paid directly by the County via invoice, travel advance, or County P-Card should not be included on this form. Detailed itemized receipts are required for reimbursement of lodging expenses, meals, gasoline, office supplies and other purchased goods or services. A receipt is also required for tolls, parking, and tips unless the employee certifies, by signature on the expense report, that receipts were unavailable, such as unmanned toll booths, honor box parking, etc. Employees assume responsibility for ensuring that proper documentation is attached to an expense report. They also accept the risk that they **will** may not be reimbursed for expense claims that do not have proper documentation. For specific types of expenses, the following requirements apply:

170.3 Purchase Cards and Credit Card Accounts

It is the responsibility of each employee to obtain a detailed itemized receipt at the time of purchase, and to maintain those receipts for submission to his/her Department Director and the Finance Department. Purchases, made for any purpose, that are not supported by a detailed itemized receipt will be considered unauthorized and the employee will be responsible for reimbursing the County for the full purchase amount within 30 days.



Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- **CHANGES - DOCUMENTATION**
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards

- Business Purpose of the Purchase [**CLEARLY STATE ON FACE OF RECEIPT OR ATTACHMENT**]

170.2 Expense Report Form

e. Employees / County Representatives may use the **Food Purchase Form** to provide needed information for business food purchases or add in writing such information on **the face of the Purchase-Card receipt or on an attachment**



170.3 Purchase Cards and Credit Card Accounts

Purchase cards (P-Cards) are to only be used for business purposes. Incidental personal expenses incurred in connection with County business (such as a family member's meal when accompanying an employee on County-related travel) are prohibited. Separate purchases **must** be made for personal items, alcoholic beverages and expenses for family members or travel companions. These items **must not be purchased** ~~should be purchased on a separate credit card and not be combined~~ on the county p-card or credit card. **The business purpose of the purchase must be clearly documented on the face of the purchase card receipt or on an attachment.**



e. → Employees / County Representatives may use the **Food Purchase Form** to provide needed information for business food purchases or add in writing such information on **Purchase-Card receipt on the face back of the Purchase Card receipt, or on an attachment**



Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- **CHANGES – NON-TRAVEL FOOD PURCHASES**
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards
- Non-Travel Food Purchases regulated by separate policy 330

170.2 Expense Report Form & 170.3 Purchase Cards and Credit Card Accounts

f. → Employees must adhere to requirements of Policy 330 related to non-travel food purchases!



Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- **CHANGES – APPS; I-CLOUD STORAGE; MONTHLY SUBSCRIPTIONS ON COUNTY DEVICES**
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards

170.2 Expense Report Form & 170.3 Purchase Cards and Credit Card Accounts

Section 2. Goods & Services

- c. → Use of public funds to purchase apps, additional i-cloud storage or monthly subscriptions on county devices for personal use is strictly prohibited. Any apps, additional i-cloud storage or monthly subscription fees that have a direct and specific use in the performance of an employee's job must be pre-approved in writing by the County Administrator and IT Director. Board approval must be obtained for such purchases by Board employees.¶

Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

• CHANGES – GIFTS & GIFT CARDS

- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards

170.2 Expense Report Form & 170.3 Purchase Cards and Credit Card Accounts

Section 4

3. Gifts and Gift Cards¶

Generally, the purchase of gifts or gift cards for employees, interns or volunteers using public funds is prohibited. Exceptions are:¶

- The Board of Supervisors, County Administration, and the Human Resources Department may purchase gifts / gift cards for employees for Board approved employee events as door prizes and/or tokens of meritorious action or service. The value of such gifts/gift cards must not exceed \$25.00 per gift.¶

The Social Services Department may purchase gas and retail store gift cards for distribution to their Virginia Initiative for Employment not Welfare (VIEW) clients. Each VIEW client is permitted to make purchases in accordance with a service plan. The log documenting the distribution of the gift card and receipts documenting use will be provided to the Finance Department once purchases are complete.¶

The Social Services Department may purchase gift cards as incentives for the Safe and Stable grant.¶

Following the distribution of gift cards, a Prince George County Gift Card Distribution Log (or similar department-prepared log) must be provided to the Finance Department that documents the recipient name, the amount of gift card and a recipient signature. Finance will file this log with the Expense Report or Purchase Card receipt.¶

Section 3

Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- CHANGES – GIFTS & GIFT CARDS
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards

170.2 Expense Report Form & 170.3 Purchase Cards and Credit Card Accounts

Section 4

3. Gifts and Gift Cards[¶]

Generally, the purchase of gifts or gift cards for employees, interns or volunteers using public funds is prohibited. Exceptions are:[¶]

- The Board of Supervisors, County Administration, and the Human Resources Department may purchase gifts / gift cards for employees for Board approved employee events as door prizes and/or tokens of meritorious action or service. The value of such gifts/gift cards must not exceed \$25.00 per gift.[¶]

The Social Services Department may purchase gas and retail store gift cards for distribution to their Virginia Initiative for Employment not Welfare (VIEW) clients. Each VIEW client is permitted to make purchases in accordance with a service plan. The log documenting the distribution of the gift card and receipts documenting use will be provided to the Finance Department once purchases are complete.[¶]

The Social Services Department may purchase gift cards as incentives for the Safe and Stable grant.^{¶¶}

Following the distribution of gift cards, a Prince George County Gift Card Distribution Log (or similar department-prepared log) must be provided to the Finance Department that documents the recipient name, the amount of gift card and a recipient signature. Finance will file this log with the Expense Report or Purchase Card receipt.[¶]

Section 3

Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- CHANGES – EXPRESSIONS OF SYMPATHY & CONCERN
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards

170.2 Expense Report Form & 170.3 Purchase Cards and Credit Card Accounts

Section 5

Section 4

5. Expressions of Sympathy and Concern

The Human Resources Department, at the direction of the County Administrator, may purchase flowers to express sympathy or concern to:

The family of a recently deceased --

- current employee;
- current Prince George County elected official;
- current Prince George County Board or Commission member;
- current Prince George County volunteer.

A current employee, elected official, Board or Commission member, with a recently deceased spouse, child or parent.

The value of such flower arrangement must not exceed \$60.00 and will be sent on behalf of the Prince George County Board of Supervisors and County employees.

Expressions of concern for an employee, elected official, or Board or Commission member who has or is recovering from a serious medical issue must be limited to a card.

Expense Reports and Purchase Cards/Accounts Policy 170.1 -170.3

- **CHANGES – APPROVALS**
- 170.2 – Expense Reimbursements & 170.3 Purchase Cards / Credit Cards

170.2 Expense Report Form



170.3 Purchase Cards and Credit Card Accounts

Section 6

6. → Expense Report Approval[¶]

Expense reports must be approved by the employee's immediate supervisor and the Department Director (if applicable). The County Administrator will approve expense reports for Department Directors and Constitutional Officers. The Board of Supervisors will annually appoint a committee of two members to review and approve any expense report and supporting documentation for employees who report directly to the Board (County Administrator, County Attorney and County Clerk). Supervisors hold responsibility for verifying that expenses are supported by the required documentation, conform with County policies, were incurred on legitimate County business (during work hours or after hours for legitimate purposes), and did not include amounts paid for alcohol, entertainment (unless a legitimate business expense), or unauthorized persons. Supervisors are encouraged to review expense reports in conjunction with the employee's time sheet(s) and related invoices submitted for payment.[¶]

Section 10

10. → Approval of Purchase Card and Credit Card Transactions[¶]

Purchase card: credit card receipts and monthly statements must be reviewed and approved by the employee's immediate supervisor and the Department Director (if applicable). The County Administrator will review and approve purchase card, credit card receipts and monthly statements for Department Directors and Constitutional Officers. The Board of Supervisors will annually appoint a committee of two members to review and approve the purchase card, credit card receipts and monthly statements for employees who report directly to the Board (County Administrator, County Attorney and County Clerk). Supervisors hold responsibility for verifying that expenses are supported by the required documentation, conform with County policies, were incurred on legitimate County business, and did not include amounts paid for alcohol, entertainment, or unauthorized persons. Supervisors are encouraged to review purchase card, credit card receipts and monthly statements in conjunction with the employee's time sheet(s). Approvals must be documented by a signature on the monthly credit card purchase card statements.[¶]

FOOD SPENDING

- Based on FY2019 food spending review, we need to create a policy that discusses use of public funds for food purchases to
- Promote consistent, responsible spending
- Explicitly state what allowable food purchases are





ATTACHMENT A

Prince George County Policy Revision

-TRAVEL 100.1-100.8

Travel Policy 100.1 -100.8

- **CHANGE - NO MEALS FOR LOCAL TRAVEL**
- 100.6 – No allowance for lunch for same day travel [mirrors state policies and policies of neighboring localities]

~~100.6~~ ³ Lodging, Meals and Incidentals[¶]

Local Travel: [¶]

Allowable purchases are limited to conference/meeting registration fee, parking, and tolls and lunch*, when lunch is not included in the conference/meeting registration fee.[¶]

*Lunch--A copy of the conference/meeting itinerary and registration form that demonstrates lunch is not included in the registration fee must be attached to purchase card receipts or Expense Report for lunch. GSA per diem limit (lunch amount) must be followed for travel location [See GSA website link below]. 15% gratuity limitation applies and *detailed itemized receipts* must be submitted.[¶]

COUNTY OF PRINCE GEORGE ADMINISTRATIVE POLICIES Prince George, Virginia	POLICY NUMBER: 170.1 through 170.3	Page 1 of 8
	SUPERSEDES: October 22, 2019	DATE ISSUED: March 10, 2020
SUBJECT: Expense Reports and Purchase Cards/Accounts	AUTHORIZATION: Percy C. Ashcraft, County Administrator	

170.1 Expense Reimbursements

Expenses should generally be invoiced directly to the County or made using a County-issued Purchase Card (P-Card). Occasionally, individuals will incur County-related expenses that must be reimbursed to the employee. Policy 170.2 provides documentation requirements and procedures for all individual reimbursements. Policy 170.3 outlines purchase card (P-Card) documentation requirements. For travel related expenses, please also see the County's travel policy, Section 100.

170.2 Expense Report Form

All requests for reimbursement must be itemized and documented on an expense report form. The report should only include expenses that the employee paid out of pocket; expenses paid directly by the County via invoice, travel advance, or County P-Card should not be included on this form. Detailed itemized receipts are required for reimbursement of lodging expenses, meals, gasoline, office supplies and other purchased goods or services. A receipt is also required for tolls, parking, and tips unless the employee certifies, by signature on the expense report, that receipts were unavailable, such as unmanned toll booths, honor box parking, etc. Employees assume responsibility for ensuring that proper documentation is attached to an expense report. They also accept the risk that they **will** ~~may~~ not be reimbursed for expense claims that do not have proper documentation. For specific types of expenses, the following requirements apply:

1. Meals, Food, & Lodging

All receipts for meals, food purchases, and lodging **for out of town travel** must include the following information:

- a. A detailed itemized receipt (to include the meals purchased or services provided)
- b. The business purpose of the meal or lodging (lunch meeting on named topic, emergency/overtime work, etc.) and **must** ~~should~~ include **authorization** for overnight travel: Travel Authorization Form with conference registration and itinerary
- c. The names of all those **Prince George County attendees** who attended meeting or conference (employee and non-employee) **and whose costs are included on submitted receipt**
- d. GSA limits and maximum gratuity **must** ~~should~~ be followed for all food / meal purchases in accordance with Travel Policy, Section 100

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- e. Employees / County Representatives may use the **Food Purchase Form** to provide needed information for business food purchases or add in writing such information on **the face of the** Purchase-Card receipt **or on an attachment**
- f. **Employees must adhere to requirements of Policy 330 related to non-travel food purchases**

2. Goods and Services

All receipts for goods and services must include the following information:

- a. An itemized receipt (to include a description of the commodity or service purchased and its purpose - if this is not preprinted the employee **must** ~~should~~ provide the information on the **face back** of the receipt, **or on an attachment.**)
- b. The business purpose of the purchase
- c. **Use of public funds to purchase apps, additional i-cloud storage or monthly subscriptions on county devices for personal use is strictly prohibited. Any apps, additional i-cloud storage or monthly subscription fees that have a direct and specific use in the performance of an employee's job must be pre-approved in writing by the County Administrator and IT Director. Board approval must be obtained for such purchases by Board employees.**

3. Mileage Reimbursements

Employees are responsible for documenting mileage on their personal cars for reimbursement, and mileage **will** ~~shall~~ be reimbursed at the rate set by the County Administrator. Only certain employees approved by the County Administrator in advance will receive mileage reimbursement. All other employees or volunteers will be required to check out county vehicles, in advance. Actual business mileage in a personal vehicle **must** ~~shall~~ be listed on the expense report, including the starting point, destination, and purpose in the description section of the report.

4. Gifts and Gift Cards

Generally, the purchase of gifts or gift cards for **employees, interns or volunteers** using public funds is **prohibited**. Exceptions are:

- The Board of Supervisors, County Administration, and the Human Resources Department may purchase gifts / gift cards for employees for Board approved employee events as door prizes and/or tokens of

SUBJECT: Expense Reports and Purchase Cards / Accounts	POLICY NUMBER: 170.1 through 170.3	DATE ISSUED: March 10, 2020	Page 3 of 8
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meritorious action or service. The value of such gifts/gift cards must not exceed \$25.00 per gift.

The Social Services Department may purchase gas and retail store gift cards for distribution to their Virginia Initiative for Employment not Welfare (VIEW) clients. Each VIEW client is permitted to make purchases in accordance with a service plan. The log documenting the distribution of the gift card and receipts documenting use will be provided to the Finance Department once purchases are complete.

The Social Services Department may purchase gift cards as incentives for the Safe and Stable grant.

Following the distribution of gift cards, a **Prince George County Gift Card Distribution Log (or similar department-prepared log)** must be provided to the Finance Department that documents the recipient name, the amount of gift card and a recipient signature. Finance will file this log with the Expense Report or Purchase Card receipt.

5. Expressions of Sympathy and Concern

The **Human Resources Department**, at the direction of the County Administrator, may purchase flowers to express sympathy or concern to:

The family of a recently deceased –

- current employee;
- current Prince George County elected official;
- current Prince George County Board or Commission member;
- or current Prince George County volunteer.

A current employee, elected official, Board or Commission member, with a recently deceased spouse, child or parent.

The value of such flower arrangement must not exceed \$60.00 and will be sent on behalf of the Prince George County Board of Supervisors and County employees.

Expressions of concern for an employee, elected official, or Board or Commission member who has or is recovering from a serious medical issue must be limited to a card.

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6. Expense Report Approval

Expense reports must be approved by the employee's immediate supervisor and the Department Director (if applicable). The County Administrator will approve expense reports for Department Directors **and Constitutional Officers. The Board of Supervisors will annually appoint a committee of two members to review and approve any expense report and supporting documentation for employees who report directly to the Board (County Administrator, County Attorney and County Clerk).** Supervisors hold responsibility for verifying that expenses are supported by the required documentation, **conform with County policies**, were incurred on legitimate County business (~~during work hours or after hours for legitimate purposes~~), and did not include amounts paid for alcohol, entertainment (~~unless a legitimate business expense~~), or unauthorized persons. Supervisors are encouraged to review expense reports in conjunction with the employee's time sheet(s) and related invoices submitted for payment.

Under no circumstances will the County reimburse the purchase of alcoholic beverages. **Employees must refer to Policy 330 to determine whether non-travel food purchases are allowable.**

Employees are responsible for making sure their purchases are pre-approved by the Department Director. Purchases made without prior approval may be the responsibility of the employee.

170.3 Purchase Cards and Credit Card Accounts

Purchase cards (P-Cards) are to only be used for business purposes. Incidental personal expenses incurred in connection with County business (such as a family member's meal when accompanying an employee on County-related travel) are prohibited. Separate purchases **must** ~~should~~ be made for personal items, alcoholic beverages and expenses for family members or travel companions. These items **must not be purchased** ~~should be purchased on a separate credit card and not be combined~~ on the county p-card or credit card. **The business purpose of the purchase must be clearly documented on the face of the purchase card receipt or on an attachment.**

Under no circumstances **may** ~~shall~~ County purchase cards or purchase accounts be used to circumvent the County's procurement or travel policies. **The documentation requirements for purchases on the purchase card are the same as those for expense reports listed in Policy 170.2.** Employees **must** ~~should~~ print order confirmations for Internet purchases made by purchase card. Department Directors assume responsibility for ensuring that proper documentation is provided and that charges are proper and the correct amounts have been charged.

SUBJECT: Expense Reports and Purchase Cards / Accounts	POLICY NUMBER: 170.1 through 170.3	DATE ISSUED: March 10, 2020	Page 5 of 8
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It is the responsibility of each employee to obtain a detailed itemized receipt at the time of purchase, and to maintain those receipts for submission to his/her Department Director and the Finance Department. Purchases, made for any purpose, that are not supported by a detailed itemized receipt will be considered unauthorized and the employee will be responsible for reimbursing the County for the full purchase amount within 30 days.

Cash advances on County purchase cards or credit cards are strictly forbidden. Cash refunds or in-store credits for returned items are also strictly forbidden. Such amounts must be credited to the purchase card account.

Employees with custody of County purchase cards are responsible for protecting them from theft, loss, or misuse. Lost or stolen County purchase cards and fraudulent charges must be reported to their Department head and the Finance Department immediately.

1. Meals, Food, & Lodging for out of town travel

All Purchase Card receipts for meals, food purchases, and lodging for out of town travel must include the following information:

- a. A detailed itemized receipt (to include the meals purchased or services provided)
- b. The business purpose of the meal or lodging (lunch meeting on named topic, emergency/overtime work, etc.) and **must** ~~should~~ include **authorization** for overnight travel: Travel Authorization Form with conference registration and itinerary for each purchase card cycle in which those conference charges appear
- c. The names of all those **Prince George County attendees** who attended meeting or conference (employee and non-employee) **and whose costs are included on submitted receipt**
- d. GSA limits and maximum gratuity **must** ~~should~~ be followed for all food / meal purchases in accordance with Travel Policy, section 100. Excess meal charges will be reimbursed to the County within 30 days or purchase card may be suspended
- e. Employees / County Representatives may use the Food Purchase Form to provide needed information for business food purchases or add in writing such information ~~on Purchase Card receipt~~ on the **face back** of the **Purchase Card** receipt, **or on an attachment**
- f. **Employees must adhere to requirements of Policy 330 related to non-travel food purchases**

2. Goods and Services

All Purchase Card receipts for goods and services must include the following information:

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- a. A detailed itemized receipt (to include a description of the commodity or service purchased and its purpose - if this is not preprinted the employee **must** ~~should~~ provide the information on the **face back** of the receipt **or on an attachment**).
- b. The business purpose of the purchase
- c. Use of public funds to purchase apps, additional i-cloud storage or monthly subscriptions on county devices for personal use is strictly prohibited. Any apps, additional i-cloud storage or monthly subscription fees that have a direct and specific use in the performance of an employee's job must be pre-approved in writing by the County Administrator and IT Director. Board approval must be obtained for such purchases by Board employees. Employees must not link County purchase-card credit card account to i-tunes accounts to avoid erroneous personal charges.

3. Gifts and Gift Cards

Generally, the purchase of gifts or gift cards for **employees, interns or volunteers** using public funds is **prohibited**. Exceptions are:

- The Board of Supervisors, County Administration, and the Human Resources Department may purchase gifts / gift cards for employees for Board approved employee events as door prizes and/or tokens of meritorious action or service. The value of such gifts/gift cards must not exceed \$25.00 per gift.

The Social Services Department may purchase gas and retail store gift cards for distribution to their Virginia Initiative for Employment not Welfare (VIEW) clients. Each VIEW client is permitted to make purchases in accordance with a service plan. The log documenting the distribution of the gift card and receipts documenting use will be provided to the Finance Department once purchases are complete.

The Social Services Department may purchase gift cards as incentives for the Safe and Stable grant.

Following the distribution of gift cards, a **Prince George County Gift Card Distribution Log (or similar department-prepared log)** must be provided to the Finance Department that documents the recipient name, the amount of gift card and a recipient signature. Finance will file this log with the Expense Report or Purchase Card receipt.

4. Expressions of Sympathy and Concern

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The **Human Resources Department**, at the Direction of the County Administrator, may purchase flowers to express sympathy or concern to:

The family of a recently deceased –

- current employee;
- current Prince George County elected official;
- current Prince George County Board or Commission member;
- or current Prince George County volunteer.

An employee, elected official, or Board or Commission member, with a recently deceased spouse, child or parent

The value of such flower arrangement must not exceed \$60.00 and will be sent on behalf of the Prince George County Board of Supervisors and County employees.

Expressions of concern for an employee, elected official, or Board or Commission member who has or is recovering from a serious medical issue must be limited to a card.

5. Credit Limits

All purchase cards are assigned a purchase limit. Requests for an increase in the limit must be submitted to the Department Director and approved by the Finance Director. Dividing purchases between purchase cards or other payment methods to stay within established limits is not permitted.

6. Sales Tax Exemption

Most County purchases are exempt from Virginia State Sales Tax. When making a p-card or credit card purchase, card users should remind the vendor of the County tax-exempt status and examine the receipt to verify sales tax was not charged. By State statute, the County is not exempt from sales tax for lodging or other accommodations. The County is not exempt from sales tax imposed by other states on goods and services.

Cardholder can request a Tax Exempt form from Finance, and the County's tax exempt number is on each p-card. Tax exemptions are ONLY to be used when making purchase for official County business. Employees may be required to return to the store to get the sales tax dismissed. In other circumstances, sales tax may not be reimbursed.

7. Purchase Card Reports and Credit Card Statements

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Purchase card reports must be reconciled, coded and approved by the Department Director or his/her designee. Department Directors are responsible for submitting purchase card reports and supporting documentation to the Finance Department in a timely manner so they may be paid prior to the date payment is due. County Credit Card statements **must** ~~should~~ be reconciled with receipts, coded and returned to finance immediately to avoid late fees. Department Directors may be held responsible for late penalties and finance charges if statements are not submitted to Finance prior to the date due.

8. Audit

It is the policy of the Finance Department to annually audit a percentage of reimbursement requests and/or purchase card expenditures.

9. Fraudulent use of the Purchase Card or Credit Card

Use of the Purchasing card or credit card for personal or non-county expenses may result in termination of the card account and the cardholder may be subject to potential disciplinary action up to and including termination of employment and criminal prosecution.

10. Approval of Purchase Card and Credit Card Transactions

Purchase card / credit card receipts and monthly statements must be reviewed and approved by the employee's immediate supervisor and the Department Director (if applicable). The County Administrator will review and approve purchase card / credit card receipts and monthly statements for Department Directors and Constitutional Officers. The Board of Supervisors will annually appoint a committee of two members to review and approve the purchase card / credit card receipts and monthly statements for employees who report directly to the Board (County Administrator, County Attorney and County Clerk). Supervisors hold responsibility for verifying that expenses are supported by the required documentation, conform with County policies, were incurred on legitimate County business, and did not include amounts paid for alcohol, entertainment, or unauthorized persons. Supervisors are encouraged to review purchase card / credit card receipts and monthly statements in conjunction with the employee's time sheet(s). Approvals must be documented by a signature on the monthly credit card / purchase card statements.

COUNTY OF PRINCE GEORGE ADMINISTRATIVE POLICIES Prince George, Virginia	POLICY NUMBER: 100.1 through 100.8	Page 1 of 5
	SUPERSEDES: October 22, 2019	DATE ISSUED: March 10, 2020
SUBJECT: Travel	AUTHORIZATION: Percy C. Ashcraft, County Administrator	

100.1 General Provisions

It is the objective of Prince George County to provide for necessary job-related travel within the guidelines set forth in this document. This policy defines the travel policies and procedures for County employees and any other persons, to include volunteers, authorized to travel on behalf of Prince George County. Departments may establish internal policies for travel for their employees as long as they are within the parameters established by this policy. Travel specifically for the purpose of entertaining economic development client(s) is exempt from this policy as well as County-affiliated travel by members of the Board of Supervisors. Expenditures must be within the department’s budget and may be subject to additional departmental policies as approved by the County Administrator.

Compliance with this policy is necessary to ensure that expenditures of public funds are appropriate and documented to meet legal requirements and maintain public trust.

100.2 Definitions

Other Authorized Traveler: Non-Employee County Representative (example member of board or commission) or Volunteer; submits “**Expense Report**” to be reimbursed for travel expenses.

Local Travel: Day trips of less than 150 miles round trip (75 miles one way) distance from the assigned work area when the employee or other authorized traveler is not away overnight.

Non-local Travel: Travel involving at least one or more overnight absences from the assigned work area.

100.3 Travel Authorization

All overnight (non-local) travel for employees and other authorized travelers must be pre-approved by the Department Director or Constitutional Officer. The County Administrator should approve all overnight travel for Department Directors. Approval should occur at least two (2) weeks prior to travel. Employees and other authorized travelers must complete a Travel Authorization Form (form may be accessed on Employee Self Service - ESS) and attach a copy of the registration and itinerary in

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order to receive required prior approval. Note any expected state or federal reimbursement on travel authorization. Any travel taken without prior approval shall be deemed as a personal expense to the traveler.

100.4 Transportation

Employees shall use the most cost effective means of transportation. Employees are strongly encouraged to use a County vehicle for necessary travel. If it is not practical to use a County vehicle for travel, employees may seek advanced approval to use a personal vehicle for necessary travel and be reimbursed for mileage. Mileage will be reimbursed using the approved IRS Business Standard Mileage Rate in effect at the time of travel (<https://www.irs.gov/tax-professionals/standard-mileage-rates>). An employee who voluntarily chooses to use his/her personal vehicle for required travel without prior authorization will not be reimbursed for mileage. When available, employee carpooling is encouraged. The Department Director or Constitutional Officer reserves the right to specify that a County vehicle must be used for certain types of travel. Employees may not use County vehicles when combining work related travel and personal leave. The use of a County vehicle is regulated by the County's vehicle policy. For non-local travel, employees shall obtain the cheapest airfare available. The employee shall request a compact or sub-compact when renting a vehicle for non-local travel to and from the airport. If three or more employees are traveling together, a mid- to full-size vehicle may be rented.

100.5 Travel Working Hours

For non-local travel, hours worked are calculated by using the typical start and finish times of a regular eight-hour work day, unless attendance at evening sessions is required and the conference itself is required to maintain or obtain certifications required for the job. Hours spent traveling to a destination on days in which the employee is not regularly scheduled to work shall be compensated in accordance with the Fair Labor Standards Act and County Policy 22; Overtime.

100.6 Lodging, Meals and Incidentals

Local Travel:

Allowable purchases are limited to conference/meeting registration fee, parking, and tolls ~~and lunch*, when lunch is not included in the conference / meeting registration fee.~~

~~*Lunch—A copy of the conference/meeting itinerary and registration form that demonstrates lunch is not included in the registration fee must be attached to purchase card receipts or Expense Report for lunch. GSA per diem limit (lunch amount) must be followed for travel location [See GSA website link below]. 15% gratuity limitation applies and *detailed itemized receipts* must be submitted.~~

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Non-Local Travel:

Allowable purchases include conference/meeting registration fee, lodging, parking, meals, airfare, and incidentals such as tolls, normal and customary tips to vehicle driver.

Meals - The GSA per diem must be followed for meals purchased in the travel location. See the GSA website below to determine the amount allowed for meals for every location in the United States. This should be viewed before travel has taken place to stay on track for spending for the day.

<http://www.gsa.gov/portal/category/100120>

Gratuities on meals may not exceed 15% of meal cost and are included as part of the per diem maximum for that meal. *Detailed itemized receipts* are required for each meal purchase, quantifying the number of meals purchased and the nature of meal and beverage purchases.

In the event that one employee or other authorized traveler pays for more than his/her own meal (i.e. group of employees / authorized travelers), the traveler who paid must include the names of all attendees with the detailed itemized receipt.

If meals are provided to the traveler with the conference registration fee, those meals are not allowable under the per diem. For example, if the conference registration fee includes breakfast and lunch, the traveler is not permitted to use a per diem for those meals for that day, or to combine those amounts for future meals; dinner amount is limited to the meals and incidental expense (M&IE) rate for dinner.

Under no circumstances will employees be allowed to use their purchasing card for the purchase of alcoholic beverages, nor will those costs be reimbursed for other authorized travelers.

Meals on Travel Days – The allowable number meals on travel days may vary depending on departure time **necessary** to arrive at conference / meeting location by the published conference / meeting start time. Departure times outlined below are based on **required** departure times, not times based on the convenience of the traveler.

Breakfast Allowed – if employee / other authorized traveler must depart from home/work location prior to 6:30 a.m. for a non-local trip

Lunch Allowed – if employee / other authorized traveler must depart for a non-local trip prior to 12:00 p.m. and returns from a non-local trip after 2:00 p.m.

Dinner Allowed – if employee / other authorized traveler must depart for a non-local trip before 6:30 p.m. or returns from a non-local trip after 7:30 p.m.

The GSA meals and incidental expense (M&IE) rate **per meal** must be followed on travel days using the restaurant location from which meal is purchased as the GSA location (see website above).

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Documentation for all travel expenses, including Travel Authorization Form (with registration and itinerary) and **detailed itemized** receipts should be turned into the Department Director or Constitutional Officer when returning from travel, and entered into the Works purchasing card system. See County Policy 170 for documentation requirements for Expense Reports and Purchase Card Purchases.

Excess Meal Charges: Any amount an employee charges on a purchase card over the per diem for the travel location must be repaid to the County by the traveler within 30 days. If repayment is not received within 30 days, the traveler's purchase card may be suspended until payment is received. The County will reimburse meal costs only at the GSA per diem limit amount for other authorized travelers. Excess amounts will not be reimbursed.

Travel Companions: In the event that individuals not on County business accompany the employee or other authorized traveler, the single occupancy rate, if different from the double occupancy rate, shall be paid or reimbursed by the employee / other authorized traveler. Additionally, all meals, transportation, or other charges for individuals not on County business who accompany the County employee or other authorized traveler are the responsibility of the County employee or other authorized traveler.

Expenses Paid for Separated Employee / Volunteer: In the event that the County has pre-paid travel expenses for an employee or authorized traveler (conference registration fee; airfare), who leaves employment or whose volunteer status becomes inactive prior to conference date, the employee or authorized traveler will be responsible for requesting a refund or will be responsible for reimbursing the County for all costs prior to the last day of employment / active service.

100.7 Purchase Card Use and Reimbursements

County employees shall use his/her purchase card for travel related expenses. In the event of a purchase card malfunction, employee should submit an Expense Report and the county will reimburse the employee expenses related to travel based on this policy. Other authorized travelers should submit an Expense Report to be reimbursed for travel expenses. Documentation requirements for purchase card use and Expense Report submissions are the same; see County Policy 170 Expense Reports and Purchase Cards/Accounts.

100.8 Unallowable Charges / Purchases

The following are unallowable charges / non-reimbursable items:

- a. Loss of funds or personal belongings
- b. Alcoholic beverages

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- c. Damage to personal vehicles, clothing or other items
- d. Service to gain entry to a locked vehicle
- e. Entertainment expenses
- f. Expenses related to the personal negligence of a traveler such as fines
- g. Personal expenses incurred while the traveler is on annual leave when business travel and personal travel are combined
- h. Expenses of family members or traveling companions

Board of Supervisors
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 10th day of March, 2020:

Present:

Vote:

Donald R. Hunter, Chairman
Alan R. Carmichael, Vice-Chairman
Floyd M. Brown, Jr.
Marlene J. Waymack
T. J. Webb

A-2

On motion of _____, seconded by _____, which carried unanimously, the following Resolution was adopted:

RESOLUTION; PROPOSED REVISIONS PRINCE GEORGE COUNTY PERSONNEL POLICIES; SECTION 170.1 THROUGH 170.3, ENTITLED *EXPENSE REPORTS AND PURCHASE CARDS/ACCOUNTS* AND SECTION 100.1 THROUGH 100.8 ENTITLED *TRAVEL*

WHEREAS the Prince George County Personnel policy has been reviewed by staff and it has been determined that existing policies entitled *Expense Reports and Purchase Cards/Accounts AND Travel* require modifications;

NOW, THEREFORE, BE IT RESOLVED, That the Board of Supervisors of the County of Prince George this 10th day of March, 2020, does hereby amend the Prince George County Personnel Policies by revising the policies entitled *Expense Reports and Purchase Cards/Accounts AND Travel* as requested.

A Copy Teste:

Percy C. Ashcraft
County Administrator