



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 9, 2025

SUBJECT: Policy Updates: Reimbursement for Miscellaneous Expenses Incurred While Travelling on County Business (F-1), Bank Accounts and Cash Handling (F-7), and Custom Software Development Standards (IT-3)

BACKGROUND AND POLICY IMPLICATIONS:

In December 2023, County Administrator Lelack established the Policy Advisory Committee (PAC), which is a cross-functional group of County leadership charged with advising on county-wide policy development, review, and revision. The County's goal is to ensure that policies are relevant, efficient, and meet the needs of the organization and communities we serve.

Through its monthly meetings, the PAC, which includes members from the DA's Office, Clerk's Office, Road Department, Finance, Human Resources and Internal Audit is reviewing and suggesting revisions to County policies. Those changes are then shared with Legal Counsel, Administration and Department Heads for review and feedback.

On March 17th, staff presented proposed revisions to the following policies to the Board:

- **F-1 – Reimbursement for Miscellaneous Expenses Incurred While Travelling on County Business**

Policy F-1, Reimbursement for Miscellaneous Expenses and Expenses Incurred While Traveling on County Business, combines two previously separate policies F-1, Reimbursement for Miscellaneous Expenses and Expenses Incurred While Traveling on County Business, effective 07/12/2017, and F-2, Traveling on County Business, effective 11/08/2006. The two topics are related and duplicative. Combining the two policies into one and rearranging the order of topics caused a lot of redline changes. Therefore, the 'clean' version is provided along with a red-lined version with comments and noteworthy updates included.

In addition to modernizing and combing the two policies into one, other updates are summarized as follows:

- Reimbursement through Petty Cash – Removed statement that reimbursement requests of \$10 or less may be reimbursed through the department’s petty cash fund. While still allowable, it is infrequent and there are only two departments remaining with small petty cash funds since County purchasing cards (P-Cards) are now available.
- Establishment of Credit with Vendors – Revised statement from stating employees shall establish credit with vendors instead of using their personal funds to employees shall not. Only Finance should establish credit with vendors. Employees are to use P-Cards for purchases rather than establishing credit themselves.
- Airfare – Allows a department head to approve the purchase of a refundable airline ticket while traveling on County business.
- Travel Meals: Per Diem Only – Staff and the Policy Advisory Committee (PAC) recommended NOT allowing the use of actual receipts for *travel* meal reimbursement but to REQUIRE the use of per diem only for *travel* meal reimbursements.
- Meal Per Diem – Updated the use of per diem to use the rates as set by www.gsa.gov/perdiem instead of the current 20%, 30%, 50% distribution. Also clarified when to claim breakfast, lunch or dinner, and the use of incidental expenses and the first and last day of travel (both not allowed).
- Meals – Allows for a department head to approve allowance for per diem for meals based on dietary needs.
- Lodging – Allows for a department head to approve lodging greater than the per diem when staying at a conference hotel or other circumstances. Lodging exception for department heads must be approved by the County Administrator or Deputy.
- **F-7 – Bank Accounts and Cash Handling**

Policy F-7, Bank Accounts and Cash Handling, was recently updated and approved by the Board in March 2024. The Office of Internal Audit recently requested updates to remove references to the Office in the policy and the related cash handling standards. Attached are redlined and clean versions of the policy and related cash handling standards. The main policy change is removing references to notifying the Office of the County Internal Auditor and identifying the Finance Department Controller as a point of

contact.

Staff also requested Board consideration of a new policy, **IT-3, Custom Software Development Standards**. The IT Management Team developed the Custom Software Development Standards (IT-3) in response to key audit recommendations from *Custom-Developed Software: Unifying Governance Will Increase Consistency*. This policy specifically addresses two priority recommendations: security and privacy requirements (Recommendation #4) and unified coding standards (Recommendation #6) to protect County IT assets. The policy ensures code quality and maintainability, safeguards sensitive data, prevents unauthorized access, and aligns with industry best practices and regulatory requirements. Standardizing coding practices will also enhance collaboration and operational efficiency across departments. Given resource constraints and the complexity of additional recommendations, this policy serves as a foundation, with future enhancements to be considered over time.

Following staff's presentation of the proposed changes and new policy, the Board was in concurrence to approve the recommendations as presented.

BUDGET IMPACTS:

None

ATTENDANCE:

Whitney Hale, Deputy County Administrator

Robert Tintle, Chief Financial Officer

Tania Mahood, Information Technology Director