

2.21 Reconciliation of Inter-company and Intra-company Payables and Receivables

Purpose:

The Agency may maintain payable and receivable balances with an intra-company entity such as the City of Riviera Beach and inter-company entities such as the Riviera Beach CDE, Inc. and the Riviera Beach Event Center, LLC. The Agency shall insure that intra-company and inter-company balances are reconciled in a timely and accurate manner.

Procedure:

The Agency shall insure that that intra-company and inter-company receivable and payable balances are reconciled on a quarterly basis, at a minimum. These reconciliations may be done on a more frequent basis, as time permits. Agency staff should have formal work sessions with City of Riviera Beach staff and with related operating entity staff, as appropriate, to resolve any outstanding receivable and/or payable imbalances.

2.20 Long-Outstanding Checks and Unclaimed Property

Purpose:

Under the Uniform Commercial Code, banks in the United States are not legally obligated to pay checks older than six months. Therefore, the Agency should insure that its payees receive amounts owed and cash checks in a timely manner. Additionally, Florida Statute Chapter 717 requires that intangible property held, issued, or owing in the ordinary course of business by an organization like the Community Redevelopment Agency, where the owner fails to claim such property for more than 5 years after the property becomes payable or distributable, be identified as unclaimed. As such, this property must be reported to the State as “unclaimed property.”

Procedure:

On a semi-annual basis (in March and September of each year), the Agency should prepare a list of uncashed checks that are in excess of six months old. The checks should be “VOIDED.” A schedule of the “VOIDED” checks should be prepared that lists the Payee’s name, last known address, social security number or taxpayer identification number, and date of birth, if known. The Agency should use due diligence to identify the non-responding payees.

A letter should be sent to each payee listed in the schedule notifying them that their check was “VOIDED” and requesting them to contact the Agency so a new check could be issued. New checks should be issued to all payees who respond to the notification letter. In the case of payees who do not respond to the notification letter within thirty days, the amounts owed should be considered unclaimed property and the amounts should be transmitted to the State of Florida, along with the appropriate reporting documentation required by the State. The general rules for taking custody of intangible unclaimed property, specified in Section 717.103, Florida Statutes, should be followed. The report of unclaimed property should be filed with the State before May 1st of each year.

**Exhibit C-1
Proposed Procedure**

4.8.3. ANNUAL LEAVE

4.8.3.1 Eligibility for Annual Leave

The Agency's regular, full-time employees are eligible to receive Annual Leave (or vacation leave) based on the limits noted below. Leave must be approved, in advance and in writing, by the immediate supervisor or the Executive Director (or designee). The Executive Director's Leave is set by his/her employment agreement with the CRA Board of Commissioners.

4.8.3.2 Annual Leave Earned Each Year

Employees shall accrue paid vacation credit at their straight time rate during active pay status on the following basis.

Amount of Service (in Years)	Number of Days Per Year	Hours Accumulated Per Year	Hours Accumulated Per Week
0 - 5	12	96	1.848
6	13	104	2
7	14	112	2.152
8 - 10	15	120	2.308
11	16	128	2.460
12	17	136	2.616
13	18	144	2.768
14	19	152	2.924
15 and Over	20	160	3.076

4.8.3.3 Application for Annual Leave

Application for vacation leave shall be made in writing and in advance of use. A vacation request of three (3) days/shifts or less must be requested and approved or denied within at least twenty four (24) hours of the initial request. An annual leave request for four (4) days/shifts or more must be requested, and approved or denied by the employee's immediate supervisor or the Executive Director (or designee), within at least forty-eight (48) hours of the time of the request. In emergency cases, or in cases of FML or workers' compensation leave, the Agency may waive this requirement. Maintenance of superior service and adherence to schedules are commitments which may compel the Agency to restrict the scheduling of vacation during certain periods of the year. Approvals or denials of Annual Leave must be in writing. Vacation leave may be granted to any full-time employee.

This provision shall be interpreted to mean that the employee has completed the number of years prior to becoming eligible for the corresponding days of vacation. Vacation leave shall accrue as scheduled in Section 4.8.3.2, above.

Vacation leave may be taken in one (1) hour increments.

4.8.3.4. Maximum Number of Annual Leave Days

The maximum number of Annual Leave (vacation leave) days to accrue shall be two (2) times the annual rate of accrual. For example, if the number of days of annual leave accrual is 12 days (96 hours), the maximum number of annual leave days to accrue shall be 24 days (192 hours).

4.8.3.5. Employees Becoming Hospitalized

Employees becoming hospitalized while on vacation may use sick time for such periods of illness providing a doctor's certificate is presented to the Agency upon return to work.

4.8.3.6. Payment In Lieu Taking Time Off

Payment of vacation time in lieu of actually taking vacation will not be permitted except in these special cases.

- (a) Employees entering military service;
- (b) Separation from City employment;
- (c) Circumstances provided for in Section 4.8.3.9 of this procedure.

4.8.3.7. Employees Separating From the City

Upon separation from City employment, regular employees shall be entitled to compensation for any earned but unused vacation to their credit on the effective date of termination, subject to the twenty-four (24) day maximum limitation specified in Section 4.8.3.4. (Maximum Number of Annual Leave Days) above.

4.8.3.8. Religious Holidays

If the workload permits, employees may request application of unused annual leave for any nationally recognized religious holiday, associated with the religious faith of the employee, which occurs on a normal work day.

4.8.3.9. Election to Receive Payment In Lieu of Annual Leave

An employee may elect to receive payment of up to 80 hours from their vacation account and/or sick leave account, as provided for in Section 4.8.4 (Sick Leave), at the end of the fiscal year. The employee must make this election in October of the current fiscal year and payment will be made by December 31st of the election year. Payment will be at the employee's current rate of pay, as of the date paid, and the pay rate will not be affected by any subsequently adopted retroactive pay increases. Any unused or unpaid vacation leave shall remain in the employee's vacation accrual account.

4.8.3.10. Resignation or Discharge

Upon resignation or discharge:

- All accumulated annual leave may be taken before separation; or,

- The employee may be paid for unused annual leave within ten (10) days of employment separation.

4.8.3 Annual Leave

The Agency's full-time and probationary employees are eligible to receive annual leave based on the limits noted below. Leave must be approved, in advance and in writing, by the immediate supervisor or the Executive Director. The Executive Director's leave is set by his/her employment agreement with the CRA Board of Commissioners.

4.8.3.1 Annual Leave Earned Each Year

A full-time or probationary employee can earn up to twelve (12) days of annual leave each year. Annual leave may be taken by a full-time employee at any time after it is earned. A probationary employee cannot use annual leave until after the probationary period has ended.

4.8.3.2 Annual Leave Calculation

A full-time or probationary employee accrues annual leave at the rate of eight (8) hours per month, for a maximum of twelve (12), eight (8) hour days, starting immediately upon an employee's hire date.

An employee must work the full month to earn the annual leave for that month. Annual leave hours are not pro-rated based on a partial month of employment.

4.8.3.3 Taking Annual Leave

Annual leave must be applied for in advance and in writing using the designated form for the purpose. The authorization must be granted by the immediate supervisor or the Executive Director. The immediate supervisor and/or the Executive Director should consider the work responsibilities of the employee during the time for which annual leave is requested, in deciding whether or not to grant the annual leave request.

4.8.3.4 Annual Leave Accumulation

Annual leave not taken in one year can be accumulated up to a maximum of ninety-six (96) hours. Any unused or unpaid vacation leave shall remain in the employee's vacation leave accrual account.

4.8.3.5 Calculating the Cost of Unused Annual Leave

An employee utilizing at least five (5) days of vacation during the previous fiscal year may elect to receive payment, in lieu of vacation, for up to fifty percent (50%) of any remaining accrued vacation time. The employee must make this election in October of the current fiscal year and payment will be made by December 31 of the election year. Payment will be at the employee's current rate of pay, as of the date paid and will not be affected by any subsequently adopted retroactive pay increases.

4.8.3.6 Upon resignation or discharge:

- All accumulated annual leave may be taken before separation or,
- The employee may be paid for unused annual leave within ten (10) days of employment separation.

ARTICLE 19. VACATION (ANNUAL LEAVE)

Source: Florida Public Service Union Service Employee International Union Contract

Section 1. Application for vacation leave shall be made in advance of use. Vacation request of three (3) days/shifts or less must be requested and approved or denied within twenty four (24) hours of the initial request. Vacation request for four (4) days/shifts or more must be requested and approved or denied within four-eight (48) hours of the time of the request. In emergency cases, departmental management may waive this requirement. Maintenance of superior service and adherence to schedules are commitments which may compel department management to restrict the scheduling of vacation during certain periods of the year. When a written request for vacation is denied, the employee will be notified in writing. Vacation leave may be granted to any employee with permanent status.

Section 2. Employees shall accrue paid vacation credit at their straight time rate during active pay status on the following basis:

Amount of Service	No. of Days Per Year	Hours Accumulated Per Year	Hours Accumulated Per Week
0-5 Years	12	96.0	1.848
6 Years	13	104.0	2.000
7 Years	14	112.0	2.152
8-10 Years	15	120.0	2.308
11 Years	16	128.0	2.460
12 Years	17	136.0	2.616
13 Years	18	144.0	2.768
14 Years	19	152.0	2.924

ARTICLE 19: VACATION (ANNUAL LEAVE) (continued):

Section 2 (continued):

15 Years or More	20	160.0	3.076
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This provision shall be interpreted to mean that the employee has completed the number of years prior to becoming eligible for the corresponding days of vacation.

Vacation leave shall accrue as scheduled above and on the vacation previous page. The maximum number of vacation days to accrue shall be two (2) times the annual rate of accrual.

Section 3. Employees becoming hospitalized while on vacation may use sick time for such periods of illness providing a doctor's certificate is presented to the employee's Department Director or upon his return to work.

Section 4. Payment of vacation time in lieu of actually taking vacation will not be permitted except in these special cases:

- (a) Employees entering military service; and
- (b) Separation from City employment.
- (c) Or under Section 6 of this Article

Upon separation from City employment, regular employees shall be entitled to compensation for any earned but unused vacation to their credit on the effective date of termination.

Section 5. If the workload permits, employees may request application of unused vacation for any nationally recognized

ARTICLE 19: VACATION (ANNUAL LEAVE) (continued):

religious holiday associated with the religious faith of the employee which occurs on a normal work day.

Section 6. An employee may elect to receive payment of up to 80 hours from their vacation account and/or sick leave account, as provided for in Article 12, at the end of the fiscal year. The employee must make this election in October of the current fiscal year and payment will be made by December 31st of the election year. Payment will be at the employee's current rate of pay, as of the date paid and will not be affected by any subsequently adopted retroactive pay increases. Any unused or unpaid vacation leave shall remain in the employee's vacation accrual account.

Employees must be on payroll at the time vacation buy back is paid to all employees.

4.8.4. Sick Leave

4.8.4.1. Sick Leave Defined

Sick leave is defined as leave granted to a full-time, regular employee because of his/her illness or medical appointment or because of illness or medical appointment of an immediate family member. For the purpose of this section, immediate family member shall be defined as a spouse, child, or parent.

4.8.4.2. Sick Leave Earned

Each full-time, regular employee shall earn Sick Leave at the rate of one (1) working day per month of continuous service for a total of twelve (12) working days per calendar year. This Sick Leave shall be cumulative throughout the employee's service. There shall be no limit to the accumulation of an employee's Sick Leave.

4.8.4.3. Conditions for Granting and Using Sick Leave

To be granted paid Sick Leave, an employee must meet the following conditions.

- a. Notify the immediate supervisor or the Executive Director (or designee) of the employee's illness or the illness of a member of the employee's immediate family not later than one (1) hour after the beginning of the employee's scheduled work day or before the start of such work day.
- b. Requests for more than three (3) days Sick Leave must be accompanied by a doctor's certificate. When a full-time, regular employee has used all the accumulated Sick Leave and is still unable to return to work, the employee may draw against the Annual Leave account for the full amount the employee has accumulated. Request for such additional leave must be made to the Executive Director (or designee) by the employee or the employee's designee.
- c. Except for emergencies or exceptional cases, no less than one (1) hour will be approved as determined by the employee's supervisor.
- d. The sick employee should inform his/her supervisor or the Executive Director (or designee) of the illness and its status each day the employee is away from work. Failure of a sick employee to inform his/her immediate supervisor or the Executive Director (or designee) of his/her health status on a daily basis (with the exception of an employee being hospitalized), can be cause for suspension for three (3) days with loss of wages.

4.8.4.4. Payout of Unused Sick Leave

- a. Payout of Sick Leave shall be limited to one hundred twenty (120) days.
- b. Full-time, regular employees shall be paid fifty percent (50%) of any unused Sick Leave days, up to one hundred twenty (120) days, upon termination of employment, for other than discharge for just cause.
- c. Full-time, regular employees with fifteen (15) years or more service shall be paid one hundred percent (100%) of any unused Sick Leave days, up to one hundred twenty (120) days, upon termination of employment, for other than discharge for just cause.
- d. Such Sick Leave payment shall be at the employee's current regular rate of pay, at the time of termination.

- e. Upon resignation or discharge, the employee may be paid for all accumulated and unused Sick Leave within ten (10) days of separation.

4.8.4.5. Family Medical Leave

An employee utilizing the Agency's Family Medical Leave Policy benefits (Section 4.8.8) shall run concurrently with the benefits provided in this Section.

4.8.4.6. Abuse of Sick Leave

- a. If, and whenever, Sick Leave abuse appears probable, or where an employee consistently uses Sick Leave as it is earned, the employee claiming/requesting such Sick Leave will be informed by the immediate supervisor or the Executive Director (designee) that the employee is suspected of Sick Leave abuse; and thereafter, the immediate supervisor or the Executive Director (designee) will hold a conference with the employee to discuss the alleged abuse and an official record of said conference will be provided to the employee.

If, after counseling by the immediate supervisor or the Executive Director (designee), an employee continues to abuse Sick Leave or use Sick Leave as it is earned, the employee may be required to furnish competent medical proof of the necessity of such absence, prior to Sick Leave pay being paid.

Sick Leave abuse may be indicated by actions on the part of an employee such as, but not limited to, the following:

1. excessive use of Sick Leave, for example three (3) incidents in a quarter, excluding FML;
 2. consistently using Sick Leave as it is earned;
 3. setting a pattern of taking certain days off each month, or prior to or after a previously approved vacation leave; or,
 4. consistently taking sick days off before and/or after a weekend, a holiday, or after the employee's regular days off.
- b. Abuse of Sick Leave may constitute grounds for disciplinary action.
 - c. An employee, off duty due to illness, is expected to remain at the employee's residence during the period of said absence, except that the employee may leave the residence to receive medical treatment, secure drugs, or for any other appropriate medical reason.

4.8.4.7. Election to be Paid for Sick Leave

- a. An employee may elect to be paid for up to 80 hours of Sick Leave at the end of the fiscal year.
- b. The election must be made in October of the current fiscal year, and payment will be made by December 31st of the current fiscal year.
- c. Payment will be at the employee's current rate of pay as of the date paid, and will not be affected by any subsequently adopted retroactive pay increases.

d. Any unused or unpaid sick hours shall remain in the employee's Sick Leave accrual account.

e. Employees who are not employed on the day pay-off is made in December, may take advantage of this program as long as the employee is employed by the Agency on September 30th in the immediate previous fiscal year.

4.8.4 Sick Leave

Sick leave is defined as leave granted to the employee because of his/ her illness or medical appointment or because of illness or medical appointment of immediate family members. Each employee will receive eight (8) hours of sick leave per month. Unused sick leave may be carried over to the following year. The Executive Director's sick leave accrual will be determined by his/her employment agreement. The CRA may require a doctor's certification for illnesses lasting more than three (3) consecutive days or for recurring illnesses.

4.8.4.1. The sick employee should inform his/her supervisor or the Executive Director of the illness and its status each day the employee is away from work. Failure of a sick employee to inform his/her immediate supervisor or the Executive Director of his/her health status on a daily basis (with the exception of an employee being hospitalized), can be cause for suspension for three (3) days with loss of wages.

4.8.4.2. Upon resignation or discharge, the employee may be paid for all accumulated and unused sick leave within ten (10) days of separation. Payment will be at the employee's current rate of pay as of the date paid and will not be affected by any subsequently adopted retroactive pay increase(s).

4.8.4.3. Sick Leave Accrual and Accrual Options

4.8.4.3.1. Any employee who has accrued at least thirty (30) hours of sick leave at the end of the fiscal year, may elect to be paid for either three (3) or six (6) hours accrued during the fiscal year, provided at the end of the fiscal year the employee has twenty-four (24) hours remaining in his/her sick leave account.

4.8.4.3.2. Any employee who has accrued at least ninety-six (96) hours of sick leave at the end of the fiscal year may elect to be paid for seventy-two (72) hours accrued during the fiscal year provided at the end of the fiscal year the employee has twenty-four (24) hours in his/her sick leave account.

4.8.4.3.3. Any employee employed at the beginning of the fiscal year and who has accrued less than sixty (60) hours of sick leave may elect to be paid for twenty-four (24) hours accrued leave. To elect to be paid, the employee must not have used more than sixteen (16) hours of sick leave in the current fiscal year.

4.8.4.3.4. The election of a specific option as outlined in sections 4.8.4.3.1, 4.8.4.3.2, or 4.8.4.3.3, above must be made in October of the current fiscal year and payment will be made by December 31st of the election year. Payment will be at the employee's current rate of pay as of the date paid and will not be affected by any subsequently adopted retroactive pay increases. Any unused or unpaid sick leave shall be added to the employee's sick leave accrual account.

ARTICLE 12: SICK LEAVE

Source: Florida Public Service Union Service Employee International Union

Section 1. ACCUMULATION-LIMITATION

Each full time, regular employee in the classified service shall earn sick leave at the rate of one (1) working day per month of continuous service for a total of twelve (12) working days per calendar year. This sick leave shall be cumulative throughout the employee's service. There shall be no limit to the accumulation of an employee's sick leave, however, payout shall be limited to one hundred twenty (120) days. Except for emergencies or exceptional cases, no less than one (1) hour will be approved as determined by the employee's supervisor.

Regular full time employees shall be paid fifty percent (50%) of any unused sick leave days, up to one hundred twenty (120) days, upon termination of employment, for other than discharge for just cause. Regular full time employees with fifteen (15) years or more service shall be paid one hundred percent (100%) of any unused sick leave days, up to one hundred twenty (120) days, upon termination of employment, for other than discharge for just cause. Such sick leave payment shall be at the employee's current regular rate of pay, at the time of termination.

Requests for more than three (3) days sick leave must be accompanied by a doctor's certificate. When a regular employee has used all the accumulated sick leave and is still unable to return to work, the employee may draw against the annual leave account for the full amount the employee has accumulated. Request for such additional leave must be made to the Department Head by the employee or the employee's designee, and the Director of Human Resources shall be promptly notified of such request.

ARTICLE 12: SICK LEAVE (continued):

Section 2: PROCEDURE FOR FILING SICK LEAVE

In order to be granted paid sick leave, an employee must meet the following conditions:

Notify the Department Head or immediate supervisor of the employee's illness or the illness of a member of the immediate family not later than one (1) hour after the beginning of his scheduled work day or before the start of such work day.

For purposes of this Article, immediate family shall include spouse, child or parent.

Irrespective of the foregoing, the employee in the classifications of Water Plant Operator, Customer Service Worker, Emergency Communications Operator and Security Guard shall be required, unless excused by emergency situations, to notify the Department Head or immediate Supervisor of the illness or illness of the immediate family not later than one (1) one hour prior to scheduled shift. The City shall provide a twenty-four (24) hour contact number to all affected employees.

Section 3: PARENTAL LEAVE

It shall be incumbent on the employee or the designate to notify the Human Resources Director immediately, and in writing, of said date of actual birth before Parental Leave will be authorized.

An employee utilizing Family Medical Leave Policy HR-97-02 benefits shall run concurrently with the benefits provided in this Section.

ARTICLE 12: SICK LEAVE (continued):

Section 3: PARENTAL LEAVE: continued

The current Family Medical Leave Policy, Policy # HR 97-02 in the Administrative Policies and Procedure Manual dated 09-22-97 shall be maintained for the duration of this Agreement as it relates to parental leave.

Section 4: ABUSE OF SICK LEAVE

a. If, and whenever, sick leave abuse appears probable, or where an employee consistently uses sick leave as it is earned, the employee claiming/requesting such sick leave will be informed by the immediate supervisor or Department Head that the employee is suspected of sick leave abuse; and thereafter, the immediate supervisor or Department head will hold a conference with the employee to discuss the alleged abuse and an official record of said conference will be provided to the employee.

If, after counseling by the immediate supervisor or Department Head, an employee continues to abuse sick leave or use sick leave as it is earned, the employee may be required to furnish competent medical proof of the necessity of such absence, prior to sick leave pay being paid.

Sick leave abuse occurs when an employee consistently uses sick leave as it is earned, sets a pattern of taking certain days off each month, or prior or after a previously approved vacation leave or consistently take sick days off before and after a weekend or after the employee's regular days off.

ARTICLE 12: SICK LEAVE (continued):

Section 4: ABUSE OF SICK LEAVE: continued

- b. Abuse of sick leave may constitute grounds for disciplinary action.
- c. An employee off duty due to illness is expected to remain at the employee's residence during the period of said absence, except that the employee may leave the residence to receive medical treatment, secure drugs, or for any other appropriate medical reason.

Section 5: DONATION OF LEAVE TIME

A Donation of Leave Time Policy will be established to allow an employee to donate accrued/available Vacation Leave, Sick Leave or Good Cause Day time to another employee, when that employee suffers a job-related or non job-related accident, injury, or illness and does not have sufficient vacation, sick or personal holiday days accrued/available, or in their bank to cover the period of time they must be off work due to their accident, injury, or illness and no paid leave is available to them. Any donation of time is voluntary. Employees donating time must leave seven (7) days in their own account.

Employees who agree to donate days based upon this policy will not be prohibited from donating any days in excess of the actual days needed by the employee on approved leave. Unused days not used by the requesting employee shall revert to the donating employee or if the donating employee has terminated employment with the City, said days shall be forfeited by both the donating

ARTICLE 12: SICK LEAVE (continued):

Section 5: DONATION OF LEAVE TIME

employee and donor employee. In order to be eligible to participate under this Section, an employee must be on regular status.

Section 6: SICK LEAVE INCENTIVE PROGRAM

- a. Any employee may elect to be paid for up to 80 hours of their sick leave account and/or vacation account, provided for in Article 19, Vacation (Annual Leave), at the end of the fiscal year.

- b. The election must be made in October of the current fiscal year, and payment will be made by December 31st of the current election year. Payment will be at the employee's current rate of pay as of the date paid, and will not be affected by any subsequently adopted retroactive pay increases. Any unused or unpaid sick leave shall remain in the employee's sick leave accrual account.

Employees must be on payroll the date payment is made.

- c. Employees who are not employed on the date pay-off is made in December, may take advantage of this program as long as the employee is employed by the City on September 30 in the immediate previous fiscal year.

2.12 TRAVEL

2.12.1 Travel Policy

The Agency's policy is to ensure that travel funded by the Agency supports its mission; that the travel cost is reasonable, and that the costs of travel are accounted for properly. The Agency reimburses employees and other people traveling on official CRA business for eligible costs incurred during properly authorized and documented travel.

2.12.2 Purpose

The intent of the travel policy and associated procedures is to ensure that individuals traveling on CRA business and at Agency expense are familiar with the laws, rules, regulations, and procedures related to the proper approval of travel, eligibility and reasonableness of travel expenses, proper support for and documentation of travel expenses, payment and reimbursement of travel costs, and other matters related to travel sanctioned by the Agency.

An individual traveling for business purposes on behalf of the CRA may charge against appropriate CRA accounts normal and reasonable costs for such travel.

Adherence to this policy and the associated procedures will ensure that travelers are in compliance with local, state, and federal laws, rules, and regulations regarding business travel, along with the requirements of other agencies and outside funding sources.

2.12.3 Definitions

For the purposes of the Travel Policy and Procedures, the following words shall have the meaning indicated.

- A. Employee - an individual who fills a regular full-time, temporary, or part-time authorized and budgeted position with the Agency. The position filled by the individual may be regular or temporary.
- B. Elected Official - A member of the Agency's Board of Commissioners, who also serves in the capacity of a member of the Riviera Beach City Council.
- C. Traveler - A member of the Agency's Board of Commissioners, an Agency employee, an advisory board member, or any person authorized to travel on the Agency's behalf in the conduct of official Agency business.
- D. Authorizing Individual - an individual authorized by this Policy and associated procedures to authorize a travel request.
- E. Travel - Moving from place of the normal business to conduct official Agency business.
- F. Travel Expense, Traveling Expenses and/or Necessary expenses while traveling, or words of similar nature - The usual, ordinary, and incidental expenditures necessarily incurred by a Traveler.
- G. Common Carrier - Train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm.
- H. Grantor - Outside agency providing funding to the Agency for reimbursement of travel expenses.

2.12.4 Responsibility

- A. The Board of Commissioners and Executive Director are responsible for ensuring that:

1. Travel commitments are within their budgeted funds and accounts will not be over-expended.
 2. Travel is directly related to Agency business.
 3. Proper authorization for travel expenses is received before any travel commitments are made or travel expenses incurred.
 4. Travel expenditures are supported by proper documentation and/or receipts.
 5. Travel is completed in the most cost effective manner.
 6. All travel expenditures and reimbursements are in compliance with this Policy and associated procedures.
- B. The Executive Director and/or designee shall promulgate policies and procedures to effectuate the Agency's travel expense and reimbursement policies and procedures.
- C. The Authorizing Individual shall designate the most economical method of travel for each trip, keeping in mind the following conditions:
1. The nature of the business.
 2. The day and length of travel, subsistence allowances, transportation costs, and other incidental expenses.
 3. The number of persons traveling and the amount of equipment or material to be transported.
- D. The City of Riviera Beach's Director of Finance and Administrative Services shall provide any and all forms necessary to cover the authorization and documentation of official Agency travel.

2.12.5 Travel Authorization

- A. All travel must be approved prior to any travel commitments being made and before travel expenses are incurred as follows.
1. Members of the Board of Commissioners and the Executive Director are authorized to approve their own respective travel.
 2. The Executive Director is authorized to approve travel for Agency employees and for other individuals authorized to travel on behalf of the Agency.
- B. Obtaining Authorization - Before making any travel commitments, a Traveler should be aware of the Agency's and/or a grantor's travel policies and associated procedures. If a grantor's travel policies and procedures are more restrictive, the grantor's policies and procedures should be followed. With the exception of Board member travel expenses, the Executive Director must authorize, in writing and in advance, any travel and travel related expenditures that deviate from the Agency's travel policy and associated procedures.
- C. Combining Personal Travel with Business Travel - When a Traveler combines business related travel with personal travel, the Agency will only reimburse Agency-related travel expenses. Documentation of the Traveler's business related expenses, exclusive of any expenses associated with personal travel, must be submitted with the Travel Authorization Form.
- D. Traveling with an Attendant - The Agency may pay for travel and subsistence expenses for attendants for physically challenged Agency Travelers while traveling on Agency business in the same manner as Agency employees. The Executive Director must approve a request, in writing, prior to incurring such travel expenses.
- E. Emergency Response Travel - In the event an Agency Traveler is required to travel in an emergency with limited advance knowledge, Paragraph B of this Section is waived.

2.12.6 Subsistence Allowance

Except as otherwise stated, a Traveler shall be allowed subsistence when traveling on Agency business.

- A. Lodging
 - 1. Actual expense of lodging shall not exceed a rate of \$150.00 (exclusive of taxes and tips) per day for single occupancy, the conference discounted lodging rate, or an amount approved by the Authorizing Individual when local conditions require such adjustment and documentation is provided.
 - 2. All expenses for lodging must be substantiated by suitable receipts and documentation.
- B. Meals
 - 1. Reimbursement for Meals - Meals are reimbursed in an amount not to exceed \$60.00 (inclusive of taxes and tips) for each full day of travel, as set out in more detail below.
 - 2. Per Meal Allowance - The following shows the breakdown of breakfast, lunch, and dinner components of the maximum daily reimbursement (per diem) rates for meals while on travel status. Travel must begin prior to and end after the times stated below.
 - Breakfast: \$12.00 - Travel begins before 6 a.m. and extends beyond 8 a.m.
 - Lunch: \$18.00 - Travel begins before 12 noon and extends beyond 2p.m.
 - Dinner: \$30.00 - Travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.
 - 3. The per diem allowance covers cost of the meal and all taxes and tips.
 - 4. The per diem allowance rate may be adjusted by the Authorizing Individual for high cost travel destinations or when local conditions require such adjustment and documentation is provided.
 - 5. Meals in lieu of those provided by a common carrier, included in conference/seminar registration fees, or hotel will not be reimbursed by the Agency. The Agency will not reimburse the Traveler for meals that are provided at no cost to the Traveler. Hors d'oeuvres do not constitute a provided meal.

2.12.7 Transportation Expenses

Transportation expenses will be reimbursed based on the most economical mode of transportation and the most direct route to and from the authorized business travel destination. If an indirect route is used for travel for the Traveler's convenience, then any additional costs shall be borne by the Traveler. Reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route.

- A. Mileage Expenses
 - 1. Mileage shall be computed between the Traveler's headquarters location and the work-related travel destination. The official headquarters of a Traveler shall be the Traveler's normal place of employment within the Agency's limits. (See exception in item 4 below)
 - 2. Mileage claims shall be based on verifiable documentation.

3. Travel between the Traveler's residence and the Traveler's work headquarters are not allowable expenses.
4. Mileage from the Traveler's residence to the travel destination or common carrier site is eligible, if any of the following occurs.
 - (a) Travel originates from the Traveler's residence and the distance to the common carrier site or work related travel destination is less than the distance from the Traveler's headquarters location.
 - (b) Agency business travel starts or ends before or after the Traveler's normal working hours.
 - (c) Agency business travel starts or ends on a scheduled and approved holiday or day-off.
5. Vicinity mileage necessary for conduct of official business is allowable and should be reported as a separate item on the Mileage Reimbursement Form.
6. A Traveler shall not claim for mileage or transportation expenses when the Traveler is transported gratuitously by another person, or when a Traveler is transported by another Traveler who is entitled to mileage or the transportation allowance.
7. Actual miles driven must be reported on the Travel Authorization Form.

B. Agency Vehicles

1. Travelers shall initially determine if travel by the use of a Agency vehicle is cost effective and feasible. If so, arrangements should be made to use an Agency vehicle. If an Agency vehicle is available for use, the Agency's policies and procedures should be used to reserve the Agency vehicle and for the care and maintenance of the vehicle while in the Traveler's custody.
2. Individuals other than Board members and Employees may not travel in Agency vehicles unless related to Agency business.
3. The Traveler should report on the Travel Authorization Form that an Agency vehicle was used.

C. Rental Cars

1. A vehicle may be rented if it is more cost effective and expedient to do so.
2. A standard model sedan shall be used when renting an automobile unless unusual circumstances dictate otherwise. Such circumstances must be documented and, with the exception of Board members, approval must be obtained from the Executive Director, in advance.
3. Any available discounts negotiated with the car rental company should be obtained.
4. The individual renting the vehicle shall purchase, at the Agency's expense, the vehicular liability and Loss damage waiver offered by the rental agency.

D. Common Carrier

1. Transportation by common carrier when traveling on official business and paid for personally by the Traveler shall be substantiated by a receipt.
2. A Traveler shall use coach, tourist, or economy flights and shall obtain special authorization to travel first or business class from the Authorizing Individual if urgent travel is required and air coach, tourist, or economy flights are not available.
3. In the event the Traveler elects to use transportation other than the most economical class, the charges in excess of the most economical class shall be refunded by the Traveler.

E. Personal or Privately Owned Vehicle

1. The Agency does not own vehicles.
2. The use of privately owned vehicles for official travel in lieu of a common carrier may be authorized by the Authorizing Individual.

3. The Traveler shall be entitled to a mileage allowance at the IRS rate in effect at the time of the travel.
4. Vicinity mileage necessary for the conduct of Agency business is allowable and is reimbursable on the cents-per-mile basis based on actual miles driven and should be reported as a separate item on the Mileage Reimbursement Form.
5. No contracts may be entered into between a Board member, an Employee, or any other person, and the Agency, in which a depreciation allowance is used in computing the amount due by the Agency to the individual for the use of a privately-owned vehicle on official business; provided, any such existing contract shall not be impaired.
6. Reimbursement for expenditures relating to the operation, maintenance, and ownership of a privately-owned vehicle shall not be allowed when privately-owned vehicles are used on Agency business.

2.12.8 Other Expenses

A Traveler shall be reimbursed the following incidental expenses up to the maximum indicated.

- A. Taxi fare - Maximum equals actual costs including tip.
- B. Ferry fees and bridge, road, and tunnel tolls - Maximum equals actual cost.
- C. Storage and parking fees - Maximum equals actual cost.
- D. Communication expenses, such as telephone, facsimile, electronic mail, wireless internet connection and any other communication expense - Maximum equals actual cost.
- E. Convention registration fees while attending a convention, conference, or training course, which will serve a direct Agency purpose by the person attending such event. Travelers should plan accordingly to obtain early registration discounts if available - Maximum equals actual cost.
- F. Laundry and dry cleaning expenses are reimbursable for trips in excess of six days, provided that such expenses are reasonable - Maximum equals actual cost for necessary clothing items.
- G. Tipping is reimbursable, provided that such expenses are reasonable - Maximum gratuity or tip shall not exceed 15% of the bill. Tips for baggage handling shall not exceed \$2.00 per bag and shall be limited to the handling of bags at airport departure and arrival and hotel check-in and check-out, if applicable. Tips for housekeeping services shall not exceed \$2.00 per day per person occupying the room.
- H. Airline luggage fees are reimbursable for one piece of luggage for each flight - Maximum equals actual cost.
- I. Telephone Calls
 1. The Agency shall pay for long distance calls that are for official Agency business.
 2. A Traveler is not allowed to charge long distance telephone calls to the Agency for calls made of a personal nature, except as stated below.
 - a. One (1) "safe arrival" call upon arriving at the destination, when traveling to a location outside the local calling area.
 - b. A Traveler is in travel status for two (2) or more consecutive days in a week is allowed one (1) personal long distance telephone call for each two (2) days of travel.
 - c. A Traveler may be reimbursed for emergency calls with the approval of the Authorizing Individual. For example, if the travel period has been extended beyond original plans due to unforeseen reasons.
- J. Other expenses that are reasonable, necessary, and approved by the Authoring Individual are reimbursable, provided that such expenses are substantiated by suitable

receipts.

2.12.9 Non-Reimbursable Expenses

Typical non-reimbursable expenses include, but are not limited to, the following.

- First or Business Class airline travel
- Upgrades to air travel, hotel accommodation, and rental cars
- Personal items, such as clothing, luggage, personal grooming, toiletries, and other miscellaneous personal items
- Supplemental travel or car rental insurance
- Lost baggage
- Personal automobile repairs
- Laundry for travel less than six (6) days
- Fines, tickets, penalties, and legal fees
- Expenses associated with companion travel
- Personal telephone calls and other communication expenses
- Personal entertainment and recreational fees
- Liquor
- Traveler expenses paid for by another individual or entity

2.12.10 Tax-Exempt Status

The Agency is a tax-exempt public entity and should not be assessed taxes for goods and services. A Traveler shall take a copy of the Agency's Tax-exempt Certificate when traveling and present a copy to each vendor to get relief from taxation, where applicable.

2.12.11 Procedure for Reporting Travel Expenses and Reimbursements

The City of Riviera Beach's Director of Finance and Administrative Services shall designate the appropriate travel reporting forms to report travel expenses and reimbursements. Travel reporting forms will include, but not be limited to, the Travel Authorization Form and any other form as may be deemed necessary.

A. The Travel Authorization Form shall be used to receive travel authorization and to claim reimbursement for authorized travel expenses. The form is designed to do the following.

1. Estimate the cost of travel.
2. Obtain initial approval for the proposed travel.
3. Request a travel advance.
4. Identify the proper accounting and budget information to account for the travel.
5. Report the actual, allowable, and documented costs of business travel.

B. All expenses for the trip must be shown on the Travel Authorization Form. This includes conference registration fees that were paid for in advance, transportation expenses that were paid by the Agency or the Traveler and any other costs that may have been previously incurred, regardless if paid by the Agency or reimbursed to the Traveler.

C. Prior to travel, the Travel Authorization Form must be completed, signed by the Traveler and Authorizing Individual and submitted to the Executive Director (or designee), along with the relevant information and substantiation of anticipated expenses. Substantiated anticipated expenses shall include the following.

1. Conference or event registration form
2. Estimate of mileage calculation

3. Airline pre-confirmation printout
 4. Meal costs
 5. Estimate of other expenses
- D. On return from travel, the Travel Authorization Form shall be completed, signed by the Traveler and Authorizing Individual, and submitted to the Agency's Executive Director (or designee) within twenty (20) business days of the Traveler's return from travel status. This shall include requests for travel reimbursements, travel expenses, and refunds due to the Agency for travel expenses incurred that are not eligible for reimbursement. Travel Authorization Forms must be submitted with the relevant information and substantiation of expenses.
- E. Substantiation of expenses must include the following.
1. Date and time of departure from and return to the Traveler's headquarters or residence.
 2. Origin and destination of the travel and miles traveled (where appropriate).
 3. Purpose or the nature of the business benefit derived as a result of the travel.
 4. Amounts associated with all expenditures listed by date and location in the closeout section of the Travel Authorization Form.
 5. The original of all receipts shall be submitted with the Travel Authorization Form, unless an Agency (or City) issued procurement card was used to pay a travel expense.
 6. If the Agency's procurement card (or the City's procurement card) was used to pay for travel expenses, copies of the procurement/credit card receipts should be submitted with the Travel Authorization Form. The original procurement card receipts are to be submitted to the Agency's Executive Director (or designee) as part of the Traveler's monthly procurement card reconciliation report.
 7. Receipts are required for all reimbursement requests unless specifically exempted by this policy and associated procedures.
- F. Lost Documentation and Receipts - If supporting documentation or receipts cannot be located, the Traveler shall address a memorandum to the Agency's Executive Director (or designee) providing a full explanation for the lost item(s) and specifically identifying the expenditures to which the explanation applies, and submit the memorandum, along with the Travel Authorization Form, within ten (10) business days of return from travel status.
- G. Expenditures exempt from receipts include, but are not limited to, the following.
1. Meals
 2. Tips for luggage handling
 3. Tips for maid service

2.12.12 Approval of Travel Expenses and Reimbursements

The signatures of the Traveler and the Authorizing Individual will constitute certification that all expenses stated on the Travel Authorization Form are reasonable and necessary in the performance of official Agency business and in accordance with the Travel Policy.

2.12.13 Procedure for Payment of Travel

- A. Agency Procurement Card - The first choice for paying authorized travel expenses shall be the City issued procurement card. This choice should be selected for lodging costs, common carrier costs, registration fees, vehicle rental fees, and similar

expenses. When the City procurement card is used to pay for travel expenses, copies of the card receipts should be submitted with the Travel Authorization Form and the original card receipts submitted with the cardholder's monthly procurement card reconciliation report.

B. Check Request - The second choice for paying authorized travel expenses shall be a direct payment to a vendor. This choice should only be made if the Traveler does not have access to an Agency/City issued procurement card. The Traveler shall submit the required Travel Authorization Form and documentation for travel related expenses to be paid for directly by the Agency. Requests for such payments along with the proper supporting documentation and payment instructions are to be submitted to the Agency's Executive Director (or designee) well in advance of the actual travel departure date.

C. Payments made with Traveler's Personal Funds - A Traveler shall be reimbursed for all appropriate and properly documented travel expenses that have been personally paid for by the Traveler. Documentation for such travel expenses shall be submitted with the Travel Authorization Form. This choice should be limited only to those expenses, which would be payable to the Traveler and not passed-thru to a vendor, other than tips.

D. Travel Advance - The Agency's Executive Director may make or authorize advances to cover anticipated costs of travel to a Traveler. A Traveler shall use the Travel Authorization Form to request travel advances. The minimum amount of a travel advance is \$50.00. Advances are permitted only for those expenses that are exempt from receipts and would be payable to the Traveler and not passed-thru to a vendor other than tips. At the end of travel, all travel advances must be accounted for on the Travel Authorization Form and proper supporting documentation for amounts spent must be provided.

2.12.14 Payments to Members of the Board of Commissioners and Employees

Members of the Agency's Board of Commissioners are all elected City Council members. Payments made to elected officials or employees for travel advances or post-travel reimbursements shall be paid to the individual through their respective payroll systems.

2.12.15 General Penalties

A. The Executive Director may deny the privilege to travel at Agency expense to any person who habitually violates this travel policy and associated procedures. Any person whose travel privileges have been denied may appeal directly to the Executive Director; however, the reason for the denial must have first been resolved.

B. Traveler's failing to submit a Travel Authorization Form with all required travel documentation within twenty (20) business days of the Traveler's return from travel status may result in the Agency deducting travel advances from the Traveler's salary or wages, where applicable in the case of an employee; or, in the case of a Board member, restricting the Traveler's travel privileges.

C. Travel expenses that have no bearing on the legitimate business nature of the travel are the responsibility of the Traveler and will not be reimbursed by the Agency. Unauthorized expenses or improperly documented expenses that have been paid by the Agency must be repaid to the Agency by the Traveler within ten (10) business days of the Traveler's return from travel status. Failing to do so may result in the Agency deducting travel advances from the Traveler's salary or wages, where applicable in the case of an employee; or, in the case of a Board member, restricting the Traveler's travel privileges.

2.12.16 Fraudulent Claims and Prosecution

Claims submitted pursuant to this travel policy and associated procedures shall not be required to

be sworn to before a notary public or other officer authorized to administer oaths but any claim authorized or required to be made under any provision of this section shall contain a statement that the expenses were actually incurred by the Traveler as necessary traveling expenses in the performance of his/her official duties and shall be verified by a written declaration that it is true and correct as to every material matter; and, any person who willfully makes and subscribes to any such claim which he does not believe to be true and correct as to every material matter, who willfully aids or assists in, or procures, counsels, or advises the preparation of presentation under the provisions of this section of a claim which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished accordingly. Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public funds from which the claim was paid.

2.12.17 Travel by Members of the Board of Commissioners

The travel budget for members of the Agency's Board of Commissioners shall be approved by the Agency through the budget process. All individual expenses will be substantiated by receipts and requests for payments will be approved by the Agency's Executive Director prior to reimbursement. The Agency shall be required to keep copies of Travel Expense Reports for all travel expenditures of Commissioners that are reimbursed by the Agency and make the same available upon request to all interested persons.

It is the policy of the Agency that each Commissioner must pay for all travel expenses within their individual respective budget and not from other Agency sources. This policy does not preclude other outside agencies from paying for travel for Commissioners, if allowed by law.

2.1 TRAVEL

2.1.1 Travel Policy

The Agency's policy is to ensure that travel funded by the Agency supports its mission; that the travel cost is reasonable, and that the costs of travel are accounted for properly. The Agency reimburses employees and other people traveling on official CRA business for eligible costs incurred during properly authorized and documented travel. The Agency's travel and travel reimbursement policies are guided by Part II, Section 2 -2: Travel Expenses and Reimbursements, Florida Special Districts Handbook; Title X, Part 1, Section 112.061, F.S.; and, any exemptions thereof provided in Title XII, Chapter 166, Part 1, Section 166.021(10), F.S. Pursuant to Section 112.061(14)(a), F.S., the Agency chooses to use a per diem rate, a subsistence rate, and a mileage reimbursement rate that varies from the per diem rate provided in paragraph (6)(a), the subsistence rates provided in paragraph (6)(b), or the mileage rate provided in paragraph (7)(d) of Section 112.061, F.S., if those rates are not less than the statutorily established rates that are in effect.

(Adopted by the Board of Commissioners on October 8, 2008; revised May 13, 2009. Revised by Resolution of the Board of Commissioners on 11/8/ 2011.)

2.1.2 Purpose

The intent of the travel policy and associated procedures is to ensure that individuals traveling on CRA business and at Agency expense are familiar with the laws, rules, regulations, and procedures related to the proper approval of travel, eligibility and reasonableness of travel expenses, proper support for and documentation of travel expenses, payment and reimbursement of travel costs, and other matters related to travel sanctioned by the Agency.

An individual traveling for business purposes on behalf of the CRA may charge against appropriate CRA accounts normal and reasonable costs for such travel.

Adherence to this policy and the associated procedures will ensure that travelers are in compliance with local, state, and federal laws, rules, and regulations regarding business travel, along with the requirements of other agencies and outside funding sources.

2.1.3 Definitions

For the purposes of the travel policy and associated procedures, the following words shall have the meaning indicated:

2.1.3.1 **EMPLOYEE** - an individual who fills a regular full-time or part-time authorized and budgeted position with the Community Redevelopment Agency (CRA). The position filled by the individual may be permanent or temporary.

2.1.3.2 **TRAVELER** - a "traveler" is defined as Commission member, an employee, or any person authorized to travel on the CRA's behalf in the conduct of official CRA business.

2.1.3.3 **AUTHORIZED PERSON** - an "authorized person" is any individual who is asked to travel on behalf of the CRA in the conduct of official CRA business.

2.1.3.4 **TRAVEL EXPENSE, TRAVELING EXPENSES, NECESSARY EXPENSES WHILE TRAVELING, OR WORDS OF SIMILAR NATURE** - the usual ordinary and incidental expenditures necessarily incurred by a traveler.

2.1.3.5 **COMMON CARRIER** - Train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm.

2.1.3.6 **U.S. GENERAL SERVICES ADMINISTRATION (GSA)** - An independent agency of the United States government established in 1949 to help manage and support the basic functioning of federal agencies. The GSA

supplies products and communications for U.S. government offices, provides transportation and office space to federal employees, and develops government-wide cost-minimizing policies, and other management tasks.

2.1.4 Authority

2.1.4.1 All travel must be approved by the CRA Executive Director or his designee, as follows:

2.1.4.1.1 The CRA Executive Director approves travel for the Board of Commissioners and all Agency staff. The CRA Executive Director is also authorized to approve his/her own travel.

2.1.4.1.2 Travel expenses of travelers shall be limited to those expenses necessarily incurred by them in the performance of a CRA purpose authorized by law. Additionally, such expenses must be within the limitations prescribed by this travel policy and associated procedures.

2.1.4.1.3 The official headquarters of a traveler shall be the traveler's normal place of employment within the City's limits.

2.1.5 Responsibility

2.1.5.1 The CRA Executive Director is responsible for ensuring that:

- Travel commitments are within the Agency's budgeted funds and accounts will not be over-expended.
- Proper authorization for travel expenses is granted before any travel commitments are made or travel expenses incurred.
- Travel expenditures are supported by proper documentation and/or receipts.
- The most cost effective mode of transportation is used.
- All travel expenditures and reimbursements are within the CRA's policy guidelines.
- All travel must be by a usually traveled route. In case a person travels by an indirect route for his own convenience any extra costs shall be borne by the traveler and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route.

2.1.5.2 The CRA Executive Director shall designate the most economical method of travel for each trip, keeping in mind the following conditions.

- The nature of the business.
- The most efficient and economical means of travel (considering time of the traveler, cost of transportation, and per diem or subsistence required).
- The number of persons making the trip, and the amount of equipment or material to be transported.

2.1.5.3 The Executive Director may provide any form he deems necessary to cover the authorization and documentation of official business travel when paid by the CRA.

2.1.5.4 No traveler shall be allowed either mileage or transportation expense when the traveler is gratuitously transported by another person, or when a traveler is transported by another traveler who is entitled to mileage or the transportation allowance.

2.1.5.5 No traveler shall be allowed reimbursement for any cost for travel expenses of any kind that are paid by another person or entity.

2.1.6 Travel Authorization

2.1.6.1 **Obtaining Authorization**

Before making any travel commitments, a traveler should be aware of the CRA's and/or a grantor's travel policies. If a grantor's travel policies and procedures are more restrictive, the grantor's policies and procedures should be followed. The CRA Executive Director must authorize, in writing, the use of any travel guidelines that deviate from these travel policies and procedures.

2.1.6.2 **Travel**

Spouses, family members, or other guests may travel with CRA authorized travelers to seminars, meetings, and other gatherings, at their own expense. At functions where attendance by a spouse or companion is appropriate, such as banquets held in conjunction with conferences, the CRA will reimburse the actual cost of the individual attending with the CRA authorized traveler, exclusive of travel expenses by common carrier. Subsistence allowance for traveling companions will only occur at those particular functions at a conference where it is customary for the traveling individual to bring an escort, such as at a banquet. Traveling companions will not receive subsistence allowance for "working meals" or events, nor will "spousal events" be paid or reimbursed from CRA resources.

2.1.6.3 **Combining Personal Travel With Business Travel**

The CRA will only reimburse the CRA-related portion of reported travel expenses when a traveler combines business related travel with personal travel. Documentation of the traveler's business related expenses, exclusive of any expenses associated with personal travel, must be submitted with the appropriate travel documents.

2.1.6.4 **Traveling With an Attendant**

Payment of travel and subsistence expenses for attendants for physically challenged employees while traveling on CRA business may be reimbursed to the same extent as are CRA employees, if advance approval is obtained from the CRA Executive Director.

2.1.7 Subsistence Allowance

The Agency uses the hotel costs, meals and incidental expenses, and mileage reimbursement rate schedules established by the U.S. General Services Administration (GSA). However, the GSA scheduled rates cannot be less than the rates prescribed in Chapter 112.061(14) (a), F.S. GSA scheduled rates can be found in the "Per Diem Rates" section of the GSA web site at www.gsa.gov. The web site provides a search area by City/State or Zip Code. The City/State or Zip Code search yields a table (by month) of maximum reimbursable lodging costs and a meals and incidental expenses amount. Money allocated for hotel expenses cannot be used for meals, or vice versa. The rates are reviewed and adjusted by the GSA regularly and are reviewed and audited by the federal Office of Management and Budget.

The GSA calculates hotel and meal costs based on industry measures and standards. The hotel rate is arrived at from the average daily rate for the travel area for a medium-cost hotel that meets GSA hotel criteria. Travel area meal rates are arrived at by polling area restaurants for meal costs.

A breakdown of the meal and incidental expense amount from the City/State or Zip Code search can be found on the GSA web site at www.gsa.gov/mie.

Except as otherwise stated, all travelers shall be allowed subsistence when traveling on CRA business based on one of the following options:

- (a) Eighty dollars per diem (Chapter 112.061(6)(a)1); or,
- (b) If actual expenses exceed \$80, the amounts identified below for GSA scheduled meal and incidental expenses, and GSA scheduled hotel cost maximums at a single-occupancy rate to be substantiated by paid bills thereof.

2.1.7.1 **Hotel /Lodging**

Actual documented expenses for hotel costs at a single- occupancy rate shall not to exceed:

- a. the greater of the GSA scheduled daily rate for the traveler’s location, or the daily statutory rate specified in Chapter 112.061(14) (a), F.S. (\$80 per day, or
- b. an amount approved by the CRA Executive Director under circumstances, exclusive of any hotel tax and porter tipping, except when local conditions indicate otherwise a greater amount is applicable and support documentation, including paid bills, are is provided.

The GSA scheduled “meal and incidental expenses” rates in the table differ by travel location. The traveler should use the meal per diem rate category for the primary destination of travel.

The meal subsistence used shall not be less than the daily statutory rate specified in Chapter 112.061(14) (a), F.S.

A traveler will not be reimbursed for meals eaten in lieu of an air flight meal unless properly justified. A traveler will not be reimbursed for meals if the seminar, conference, or hotel provides meals.

All expenses for lodging must be substantiated by suitable receipts.

2.1.7.2 **Meals**

The traveler may be reimbursed for a daily meal and subsistence allowance using one of the following methods:

- a. The traveler shall be allowed the daily meal subsistence amount based on the GSA meal and incidental expenses amount from the GSA schedule for the travel area, without the need to obtain receipts or paid bills; or,
- b. The traveler shall be allowed a meal subsistence amount approved by the CRA Executive Director under circumstances when local conditions indicate a greater meal and incidental expense amount is applicable and support documentation, including paid bills, are provided.

The allowance for meals and incidental expenses shall be based on the following schedule:

- Breakfast When travel begins before 6 a.m. and extends beyond 8 a.m.
- Lunch When travel begins before 12 noon and extends beyond 2 p.m.
- Dinner When travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

The breakdown of the GSA schedule amount for meals and incidental expenses includes the following categories:

- Breakfast
- Lunch
- Dinner
- Incidental Expenses
- First and last day of travel (the maximum amount the traveler should be reimbursed on travel days)

The above amounts include tips and/or gratuities (incidental expenses). The per diem allowance only applies to that portion of the day the traveler is in travel status.

- 2.1.7.3 To be eligible for the per diem rate, travel must begin prior to the above stated times and end after the indicated times. An employee electing to use the per diem method must use this method for meal expenses for the entire trip.
- 2.1.7.4 The CRA Executive Director may establish per diem rates for high cost travel destinations or when local conditions require such adjustment. Documentation supporting adjusted rates should be filed with the traveler's travel authorization documentation.
- 2.1.7.5 No allowance shall be made for meals that are provided to the traveler at no additional cost to the traveler. For example, meals included in conference or meeting registration costs are not eligible for reimbursement to the traveler.

2.1.8 Transportation Expenses

Transportation expenses will be reimbursed based on use of the most economical mode of transportation and the most direct route to and returning from the authorized business travel destination. Unless the travel originates at the traveler's residence, expenses for travel between the traveler's residence and the traveler's work headquarters are not allowable expenses.

The Agency will use the GSA mileage reimbursement rate to ensure equitable reimbursement to our travelers who use their personal vehicles for Agency business.

2.1.8.1 Mileage Expenses

2.1.8.1.1 Mileage shall be computed between the traveler's headquarters location and the work-related travel destination. The cost of travel between the traveler's residence and the travel destination is an allowable expense when the travel distance to the work-related site is less.

2.1.8.1.2 All mileage shall be computed on the basis of the current state road department map or the actual miles driven between point of origin and point of destination, whichever is less. "Actual miles driven" must be documented in a mileage log. Vicinity mileage necessary for conduct of official business is allowable but must be shown as a separate item on the expense authorization.

2.1.8.1.3 Mileage from the traveler's residence to the travel destination or common carrier site is eligible, if any of the following occurs:

- Travel originates from the traveler's residence and the distance to the common carrier site or travel destination is less than the distance from the traveler's headquarters location.
- CRA business travel starts or ends before or after the traveler's normal working hours.
- CRA business travel starts or ends on a scheduled and approved holiday or day-off.

2.1.8.2 CRA Vehicles (if applicable)

2.1.8.2.1 Travelers should initially determine if travel by the use of a CRA vehicle is cost effective and feasible. If so, arrangements should be made to use an Agency owned or controlled vehicle

2.1.8.2.2 Riders - Individuals other than elected officials and co-workers may not accompany a traveler in a CRA-owned or controlled vehicle unless they have a business interest in the purpose of the trip and their presence is related to CRA business.

2.1.8.2.3 The traveler should document in the Travel Authorization that an Agency owned or controlled vehicle was used for the scheduled travel.

2.1.8.3 **Rental Cars**

A vehicle may be rented if it is more cost effective and expedient to do so.

- A standard model sedan will be used when renting an automobile unless unusual circumstances dictate otherwise. Such circumstances must be documented and approval must be obtained in advance, when possible.
- Any available discounts previously negotiated with the car rental company should be obtained.
- The cost of additional insurance, including collision damage waiver, is not an allowable expense.

2.1.8.4 **Common Carrier**

Transportation by common carrier when traveling on official business and paid for personally by the traveler shall be substantiated by a receipt therefor. Federal tax shall not be reimbursable to the traveler unless the state and other public agencies are also required by federal law to pay such tax. In the event transportation, other than the most economical class as approved by the Executive Director is used by the traveler, the charges in excess of the most economical class shall be refunded by the traveler to the Agency.

2.1.8.5 **Personal or Privately Owned Vehicle**

2.1.8.5.1 Automobile travel will be by CRA owned or controlled vehicles when practical. The use of privately owned vehicles for official travel in lieu of CRA-owned vehicles or common carrier may be authorized by the Executive Director, if a CRA-owned vehicle is not available. Whenever travel is by privately-owned vehicle, the traveler shall be entitled to a mileage allowance at the rate of:

- a. \$.54 per mile, the "Privately Owned Vehicle Mileage Reimbursement Rate" established by the U.S. General Services Administration, effective January 1, 2011, or the rate as subsequently adjusted by the GSA; or,
- b. The rate included in the CRA's current adopted operating budget; or,
- c. A rate determined by other action of the Board, or;
- d. The common carrier fare for such travel, to be determined by the Executive Director.

The mileage reimbursement rate shall not be less than the mileage allowance established in Chapter 112.061(7)3(d)1, F.S. (\$.445 per mile).

Reimbursement for expenditures related to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately-owned vehicles are used on CRA business and reimbursement is made pursuant to this paragraph, except as provided in section 2.12.8 (Other Expenses).

2.1.8.5.2 Approved travel outside Palm Beach County, by personal vehicle, is reimbursable on the cents-per-mile basis (computed using the actual miles driven), from the traveler's primary work

location or residence to the destination and back, whichever is less.

2.1.8.5.3 Vicinity mileage necessary for the conduct of CRA business is allowable and is reimbursable on the cents-per-mile basis (computed using the actual miles driven), from the traveler's primary work location or residence to the destination and back, whichever is less.

2.1.8.5.4 No contracts may be entered into between a CRA official, an employee, or any other person, and the CRA, in which a depreciation allowance is used in computing the amount due by the CRA to the individual for the use of a privately-owned vehicle on official business; provided, any such existing contract shall not be impaired.

2.1.8.5.5 The guidelines identified in section 2.12.8.1 (Mileage Expenses), above apply to this section 2.12.8.5 (Personal or Privately Owned Vehicles).

2.1.8.6 **Chartered Vehicles**

Transportation by chartered vehicles when traveling on official business may be authorized by the Executive Director when necessary or when it is to the advantage of the Agency, provided the cost of such transportation does not exceed the cost of transportation by privately-owned vehicle pursuant to section 2.12.7.2 (Transportation Expenses - CRA Vehicles).

2.1.8.7 **Airline**

All travelers shall use air coach, tourist or economy flights. Individuals must obtain special authorization, in advance when possible, to travel first class from the Executive Director, if urgent travel is required and air coach, tourist or economy flights are not available.

2.1.8.8 **Insurance**

The cost of individually purchased travel insurance is not reimbursable. The cost of individually purchased collision insurance when traveling by rented automobile is not reimbursable.

2.1.8.9 **Other Expenses**

The following incidental expenses of the traveler may be reimbursed:

- Taxi fare.
- Ferry fees; and bridge, road and tunnel tolls.
- Storage or parking fees.
- Telephone, FAX, e-mail, and other communication expenses.
- Convention registration fees while attending a convention, conference or training course which will serve a direct CRA purpose with relation to the department served by the person attending such meetings.
- Reasonable laundry and dry cleaning expenses are reimbursable for trips in excess of six days' duration.
- Reasonable tipping and baggage charges are reimbursable. As a general rule, employees should not tip more than 15% of the bill. Tips for baggage handling should not exceed \$1.00 per bag, and should be limited to handling bags two times for arrival and two times for departure. For example, tips may be paid one time upon each airport outbound departure and airport inbound arrival, and one time upon each hotel check-in and hotel check-out, if applicable.
- Other reasonable and necessary expenses will be reimbursed provided full documentation is submitted. To be eligible for reimbursement, each individual expense exceeding \$15.00 must be fully substantiated by suitable receipts. Where practical, receipts for individual expenditures of under \$15.00 will also be obtained.
- Telephone Calls - Employees are not allowed to charge long distance telephone calls to the CRA for calls made of a personal nature, except as stated below. All long-distance calls that are to be paid by the CRA are those made pursuant to the employee conducting official CRA business. An employee traveling to a location outside the local calling area is allowed one (1) "safe arrival" call upon arriving at the destination. An employee who is in travel status for two (2) or more consecutive days in a week is allowed one (1) personal long distance telephone call for each two (2) days of travel. Additionally, employees may properly be reimbursed for emergency calls approved by the Executive Director. An example of such is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons.

2.1.9 Reporting Travel Expenses

The Executive Director shall promulgate such rules and regulations and prescribe such forms as may be necessary to effectuate the purposes of this travel section. Travel reporting forms will include, but not be limited to a travel authorization form and such other forms as may be designated by the Executive Director.

2.1.9.1 The Agency's purchase "Requisition" is used to do the following:

- Estimate the cost of travel.

- Obtain initial approval for the proposed travel.
- Request a travel advance.
- Identify the proper accounting and budget information to account for the travel.
- Report the actual, allowable, and documented costs of business travel.

2.1.9.2 The Agency's purchase "Requisition" must be completed and submitted to the Executive Director, for approval, prior to travel. Travel reimbursements; travel expenses; travel advances; and, payments from travelers repaying the Agency for travel expenses incurred that are not eligible for reimbursement must be filed within five (5) business days of the traveler's return from travel status. Travel forms must be completely supported by receipts and other pertinent documentation.

2.1.9.3 Forms must contain all required signatures and they must be closed-out with the Accounts Payable Technician, even if NO reimbursement is due to the traveler.

2.1.9.4 Substantiation of expenses must include the following:

- Date and time of departure from and return to the traveler's headquarters or residence.
- Purpose of the travel or the nature of the business benefit derived as a result of the travel.
- Amounts associated with all expenditures listed by date and location in the close-out section of the Travel Authorization Form.
- The original of all receipts must be submitted with the Travel Authorization Form where the Agency has not pre-paid travel expenses related to the travel.
- If the Agency's credit card was used to pay travel expenses, of the credit card receipts should be submitted to the Accounts Payable Technician as part of the travel documentation.
- Lost Documentation/Receipts - If support documentation/receipts cannot be located, the traveler should address a memorandum to the Accounts Payable Technician giving a full explanation for the lost item(s) and specifically identifying the expenditures to which the explanation applies.

2.1.10 Payment of Travel

2.1.10.1 **Agency Credit Card** - Travelers who are issued an Agency credit card may use the card to pay for travel expenses provided that such expenses are in accordance with approved travel policy guidelines. When providing documentation in support of travel expenses paid using the credit card, the traveler should submit the "original" credit card receipts with the traveler's credit card billing statement and the traveler should submit a copy of the appropriate receipts with the traveler's travel documentation.

2.1.10.2 **Check Request (for travel expenses to be paid directly by the Agency)** - Travelers shall submit the required travel authorization form and documentation for travel related expenses to be paid for directly by the Agency. Requests for such payments should be made to the Executive Director, using the purchase "Requisition," with appropriate support documentation and payment instructions attached. This request should be a part of the travel authorization documentation.

2.1.10.3 **Payments Made with Traveler's Personal Funds** - The traveler will be reimbursed for all appropriate and adequately supported travel expenses paid with the traveler's personal funds. Documentation in support of such expenditures should be included with the traveler's travel forms.

2.1.10.4 **Travel Advance** - The Executive Director may make or authorize the making of advances to cover anticipated costs of travel to all travelers as defined herein. Travelers should use the purchase "Requisition" form to request travel advances. The minimum amount of a travel advance is \$50.00. At the end of travel, all travel advances must be accounted for on the purchase "Travel Expense Statement" form and proper support for amounts spent must be provided.

2.1.11 Other Rules and Regulations

2.1.11.1 The Executive Director may deny the privilege to travel at Agency expense to any employee of the Agency who habitually violates this travel policy and associated procedures. The Executive Director may reinstate an employee's travel privileges only after the reasons for the original suspension have been corrected or otherwise resolved.

2.1.11.2 Travel expenses, which have no bearing on the legitimate business nature of the travel, are the responsibility of the traveler and will not be reimbursed by the Agency.

Unauthorized or improperly documented expenses that have been paid by the Agency must be paid to the Agency within five (5) business days of the traveler's return from travel status. Failing to do so will result in the Agency deducting such amount(s) from the traveler's salary or wages, where applicable.

2.1.12 Fraudulent Claims

Claims submitted pursuant to this travel policy and associated procedures shall not be required to be sworn to before a notary public or other officer authorized to administer oaths but any claim authorized or required to be made under any provision of this section shall contain a statement that the expenses were actually incurred by the traveler as necessary traveling expenses in the performance of his official duties and shall be verified by a written declaration that it is true and correct as to every material matter; and any person who willfully makes and subscribes to any such claim which he does not believe to be true and correct as to every material matter, who willfully aids or assists in, or procures, counsels, or advises the preparation of presentation under the provisions of this section of a claim which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished accordingly. Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public funds from which the claim was paid.

2.1.13 Penalty for Abuse of Travel Policy and Procedures

A traveler who does not comply with the spirit and intent of the above travel policy and associated procedures is subject to having his/her travel privileges revoked.

Reference: Florida Special District Handbook, Part 2, Section 2 - 2: General Financial Requirements.

2.1.14 Subsistence Allowance

The Agency uses the hotel costs, meals and incidental expenses, and mileage reimbursement rate schedules established by the U.S. General Services Administration (GSA). However, the GSA scheduled rates cannot be less than the rates prescribed in Chapter 112.061(14) (a), F.S.GSA scheduled rates can be found in the "Per Diem Rates" section of the GSA web site at www.gsa.gov. The web site provides a search area by

City/State or Zip Code. The City/State or Zip Code search yields a table (by month) of maximum reimbursable lodging costs and a meals and incidental expenses amount. Money allocated for hotel expenses cannot be used for meals, or vice versa. The rates are reviewed and adjusted by the GSA regularly and are reviewed and audited by the federal Office of Management and Budget.

The GSA calculates hotel and meal costs based on industry measures and standards. The hotel rate is arrived at from the average daily rate for the travel area for a medium-cost hotel that meets GSA hotel criteria. Travel area meal rates are arrived at by polling area restaurants for meal costs.

A breakdown of the meal and incidental expense amount from the City/State or Zip Code search can be found on the GSA web site at www.gsa.gov/mie.

Except as otherwise stated, all travelers shall be allowed subsistence when traveling on CRA business based on one of the following options:

- (c) Eighty dollars per diem (Chapter 112.061(6)(a)1); or,
- (d) If actual expenses exceed \$80, the amounts identified below for GSA scheduled meal and incidental expenses, and GSA scheduled hotel cost maximums at a single-occupancy rate to be substantiated by paid bills thereof.

2.1.14.1 **Hotel /Lodging**

Actual documented expenses for hotel costs at a single- occupancy rate shall not to exceed:

- c. the greater of the GSA scheduled daily rate for the traveler's location, or the daily statutory rate specified in Chapter 112.061(14) (a), F.S. (\$80 per day, or
- d. an amount approved by the CRA Executive Director under circumstances, exclusive of any hotel tax and porter tipping, except when local conditions indicate otherwise a greater amount is applicable and support documentation, including paid bills, are is provided.

The GSA scheduled "meal and incidental expenses" rates in the table differ by travel location. The traveler should use the meal per diem rate category for the primary destination of travel.

The meal subsistence used shall not be less than the daily statutory rate specified in Chapter 112.061(14) (a), F.S.

A traveler will not be reimbursed for meals eaten in lieu of an air flight meal unless properly justified. A traveler will not be reimbursed for meals if the seminar, conference, or hotel provides meals.

All expenses for lodging must be substantiated by suitable receipts.

2.1.14.2 **Meals**

The traveler may be reimbursed for a daily meal and subsistence allowance using one of the following methods:

- c. The traveler shall be allowed the daily meal subsistence amount based on the GSA meal and incidental expenses amount from the GSA schedule for the travel area, without the need to obtain receipts or paid bills; or,
- d. The traveler shall be allowed a meal subsistence amount approved by the CRA Executive Director under circumstances when local conditions indicate a greater meal and incidental expense amount is applicable and support documentation, including paid bills, are provided.

The allowance for meals and incidental expenses shall be based on the following schedule:

- Breakfast When travel begins before 6 a.m. and extends beyond 8 a.m.

- Lunch When travel begins before 12 noon and extends beyond 2 p.m.
- Dinner When travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

The breakdown of the GSA schedule amount for meals and incidental expenses includes the following categories:

- Breakfast
- Lunch
- Dinner
- Incidental Expenses
- First and last day of travel (the maximum amount the traveler should be reimbursed on travel days)

The above amounts include tips and/or gratuities (incidental expenses). The per diem allowance only applies to that portion of the day the traveler is in travel status.

- 2.1.14.3 To be eligible for the per diem rate, travel must begin prior to the above stated times and end after the indicated times. An employee electing to use the per diem method must use this method for meal expenses for the entire trip.
- 2.1.14.4 The CRA Executive Director may establish per diem rates for high cost travel destinations or when local conditions require such adjustment. Documentation supporting adjusted rates should be filed with the traveler's travel authorization documentation.
- 2.1.14.5 No allowance shall be made for meals that are provided to the traveler at no additional cost to the traveler. For example, meals included in conference or meeting registration costs are not eligible for reimbursement to the traveler.

2.1.15 Transportation Expenses

Transportation expenses will be reimbursed based on use of the most economical mode of transportation and the most direct route to and returning from the authorized business travel destination. Unless the travel originates at the traveler's residence, expenses for travel between the traveler's residence and the traveler's work headquarters are not allowable expenses.

The Agency will use the GSA mileage reimbursement rate to ensure equitable reimbursement to our travelers who use their personal vehicles for Agency business.

2.1.15.1 Mileage Expenses

- 2.1.15.1.1 Mileage shall be computed between the traveler's headquarters location and the work-related travel destination. The cost of travel between the traveler's residence and the travel destination is an allowable expense when the travel distance to the work-related site is less.
- 2.1.15.1.2 All mileage shall be computed on the basis of the current state road department map or the actual miles driven between point of origin and point of destination, whichever is less. "Actual miles driven" must be documented in a mileage log. Vicinity mileage necessary for conduct of official business is allowable but must be shown as a separate item on the expense authorization.
- 2.1.15.1.3 Mileage from the traveler's residence to the travel destination or common carrier site is eligible, if any of the following occurs:

- Travel originates from the traveler's residence and the distance to the common carrier site or travel destination is less than the distance from the traveler's headquarters location.
- CRA business travel starts or ends before or after the traveler's normal working hours.
- CRA business travel starts or ends on a scheduled and approved holiday or day-off.

2.1.15.2 **CRA Vehicles (if applicable)**

2.1.15.2.1 Travelers should initially determine if travel by the use of a CRA vehicle is cost effective and feasible. If so, arrangements should be made to use an Agency owned or controlled vehicle

2.1.15.2.2 Riders - Individuals other than elected officials and co-workers may not accompany a traveler in a CRA-owned or controlled vehicle unless they have a business interest in the purpose of the trip and their presence is related to CRA business.

2.1.15.2.3 The traveler should document in the Travel Authorization that an Agency owned or controlled vehicle was used for the scheduled travel.

2.1.15.3 **Rental Cars**

A vehicle may be rented if it is more cost effective and expedient to do so.

- A standard model sedan will be used when renting an automobile unless unusual circumstances dictate otherwise. Such circumstances must be documented and approval must be obtained in advance, when possible.
- Any available discounts previously negotiated with the car rental company should be obtained.
- The cost of additional insurance, including collision damage waiver, is not an allowable expense.

2.1.15.4 **Common Carrier**

Transportation by common carrier when traveling on official business and paid for personally by the traveler shall be substantiated by a receipt therefor. Federal tax shall not be reimbursable to the traveler unless the state and other public agencies are also required by federal law to pay such tax. In the event transportation, other than the most economical class as approved by the Executive Director is used by the traveler, the charges in excess of the most economical class shall be refunded by the traveler to the Agency.

2.1.15.5 **Personal or Privately Owned Vehicle**

2.1.15.5.1 Automobile travel will be by CRA owned or controlled vehicles when practical. The use of privately owned vehicles for official travel in lieu of CRA-owned vehicles or common carrier may be authorized by the Executive Director, if a CRA-owned vehicle is not available. Whenever travel is by privately-owned vehicle, the traveler shall be entitled to a mileage allowance at the rate of:

- e. \$.54 per mile, the "Privately Owned Vehicle Mileage Reimbursement Rate" established by the U.S. General Services Administration, effective January 1, 2011, or the rate as subsequently adjusted by the GSA; or,

- f. The rate included in the CRA's current adopted operating budget; or,
- g. A rate determined by other action of the Board, or;
- h. The common carrier fare for such travel, to be determined by the Executive Director.

The mileage reimbursement rate shall not be less than the mileage allowance established in Chapter 112.061(7)3(d)1, F.S. (\$.445 per mile).

Reimbursement for expenditures related to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately-owned vehicles are used on CRA business and reimbursement is made pursuant to this paragraph, except as provided in section 2.12.8 (Other Expenses).

2.1.15.5.2 Approved travel outside Palm Beach County, by personal vehicle, is reimbursable on the cents-per-mile basis (computed using the actual miles driven), from the traveler's primary work location or residence to the destination and back, whichever is less.

2.1.15.5.3 Vicinity mileage necessary for the conduct of CRA business is allowable and is reimbursable on the cents-per-mile basis (computed using the actual miles driven), from the traveler's primary work location or residence to the destination and back, whichever is less.

2.1.15.5.4 No contracts may be entered into between a CRA official, an employee, or any other person, and the CRA, in which a depreciation allowance is used in computing the amount due by the CRA to the individual for the use of a privately-owned vehicle on official business; provided, any such existing contract shall not be impaired.

2.1.15.5.5 The guidelines identified in section 2.12.8.1 (Mileage Expenses), above apply to this section 2.12.8.5 (Personal or Privately Owned Vehicles).

2.1.15.6 **Chartered Vehicles**

Transportation by chartered vehicles when traveling on official business may be authorized by the Executive Director when necessary or when it is to the advantage of the Agency, provided the cost of such transportation does not exceed the cost of transportation by privately-owned vehicle pursuant to section 2.12.7.2 (Transportation Expenses - CRA Vehicles).

2.1.15.7 **Airline**

All travelers shall use air coach, tourist or economy flights. Individuals must obtain special authorization, in advance when possible, to travel first class from the Executive Director, if urgent travel is required and air coach, tourist or economy flights are not available.

2.1.15.8 **Insurance**

The cost of individually purchased travel insurance is not reimbursable. The cost of individually purchased collision insurance when traveling by rented automobile is not reimbursable.

2.1.15.9 **Other Expenses**

The following incidental expenses of the traveler may be reimbursed:

- Taxi fare.
- Ferry fees; and bridge, road and tunnel tolls.
- Storage or parking fees.
- Telephone, FAX, e-mail, and other communication expenses.
- Convention registration fees while attending a convention, conference or training course which will serve a direct CRA purpose with relation to the department served by the person attending such meetings.
- Reasonable laundry and dry cleaning expenses are reimbursable for trips in excess of six days' duration.
- Reasonable tipping and baggage charges are reimbursable. As a general rule, employees should not tip more than 15% of the bill. Tips for baggage handling should not exceed \$1.00 per bag, and should be limited to handling bags two times for arrival and two times for departure. For example, tips may be paid one time upon each airport outbound departure and airport inbound arrival, and one time upon each hotel check-in and hotel check-out, if applicable.
- Other reasonable and necessary expenses will be reimbursed provided full documentation is submitted. To be eligible for reimbursement, each individual expense exceeding \$15.00 must be fully substantiated by suitable receipts. Where practical, receipts for individual expenditures of under \$15.00 will also be obtained.
- Telephone Calls - Employees are not allowed to charge long distance telephone calls to the CRA for calls made of a personal nature, except as stated below. All long-distance calls that are to be paid by the CRA are those made pursuant to the employee conducting official CRA business. An employee traveling to a location outside the local calling area is allowed one (1) "safe arrival" call upon arriving at the destination. An employee who is in travel status for two (2) or more consecutive days in a week is allowed one (1) personal long distance telephone call for each two (2) days of travel. Additionally, employees may properly be reimbursed for emergency calls approved by the Executive Director. An example of such is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons.

2.1.16 Reporting Travel Expenses

The Executive Director shall promulgate such rules and regulations and prescribe such forms as may be necessary to effectuate the purposes of this travel section. Travel reporting forms will include, but not be limited to a travel authorization form and such other forms as may be designated by the Executive Director.

2.1.16.1 The Agency's purchase "Requisition" is used to do the following:

- Estimate the cost of travel.

- Obtain initial approval for the proposed travel.
- Request a travel advance.
- Identify the proper accounting and budget information to account for the travel.
- Report the actual, allowable, and documented costs of business travel.

2.1.16.2 The Agency's purchase "Requisition" must be completed and submitted to the Executive Director, for approval, prior to travel. Travel reimbursements; travel expenses; travel advances; and, payments from travelers repaying the Agency for travel expenses incurred that are not eligible for reimbursement must be filed within five (5) business days of the traveler's return from travel status. Travel forms must be completely supported by receipts and other pertinent documentation.

2.1.16.3 Forms must contain all required signatures and they must be closed-out with the Accounts Payable Technician, even if NO reimbursement is due to the traveler.

2.1.16.4 Substantiation of expenses must include the following:

- Date and time of departure from and return to the traveler's headquarters or residence.
- Purpose of the travel or the nature of the business benefit derived as a result of the travel.
- Amounts associated with all expenditures listed by date and location in the close-out section of the Travel Authorization Form.
- The original of all receipts must be submitted with the Travel Authorization Form where the Agency has not pre-paid travel expenses related to the travel.
- If the Agency's credit card was used to pay travel expenses, of the credit card receipts should be submitted to the Accounts Payable Technician as part of the travel documentation.
- Lost Documentation/Receipts - If support documentation/receipts cannot be located, the traveler should address a memorandum to the Accounts Payable Technician giving a full explanation for the lost item(s) and specifically identifying the expenditures to which the explanation applies.

2.1.17 Payment of Travel

2.1.17.1 **Agency Credit Card** - Travelers who are issued an Agency credit card may use the card to pay for travel expenses provided that such expenses are in accordance with approved travel policy guidelines. When providing documentation in support of travel expenses paid using the credit card, the traveler should submit the "original" credit card receipts with the traveler's credit card billing statement and the traveler should submit a copy of the appropriate receipts with the traveler's travel documentation.

2.1.17.2 **Check Request (for travel expenses to be paid directly by the Agency)** - Travelers shall submit the required travel authorization form and documentation for travel related expenses to be paid for directly by the Agency. Requests for such payments should be made to the Executive Director, using the purchase "Requisition," with appropriate support documentation and payment instructions attached. This request should be a part of the travel authorization documentation.

- 2.1.17.3 **Payments Made with Traveler's Personal Funds** - The traveler will be reimbursed for all appropriate and adequately supported travel expenses paid with the traveler's personal funds. Documentation in support of such expenditures should be included with the traveler's travel forms.
- 2.1.17.4 **Travel Advance** - The Executive Director may make or authorize the making of advances to cover anticipated costs of travel to all travelers as defined herein. Travelers should use the purchase "Requisition" form to request travel advances. The minimum amount of a travel advance is \$50.00. At the end of travel, all travel advances must be accounted for on the purchase "Travel Expense Statement" form and proper support for amounts spent must be provided.

2.1.18 Other Rules and Regulations

- 2.1.18.1 The Executive Director may deny the privilege to travel at Agency expense to any employee of the Agency who habitually violates this travel policy and associated procedures. The Executive Director may reinstate an employee's travel privileges only after the reasons for the original suspension have been corrected or otherwise resolved.
- 2.1.18.2 Travel expenses, which have no bearing on the legitimate business nature of the travel, are the responsibility of the traveler and will not be reimbursed by the Agency.
Unauthorized or improperly documented expenses that have been paid by the Agency must be paid to the Agency within five (5) business days of the traveler's return from travel status. Failing to do so will result in the Agency deducting such amount(s) from the traveler's salary or wages, where applicable.

2.1.19 Fraudulent Claims

Claims submitted pursuant to this travel policy and associated procedures shall not be required to be sworn to before a notary public or other officer authorized to administer oaths but any claim authorized or required to be made under any provision of this section shall contain a statement that the expenses were actually incurred by the traveler as necessary traveling expenses in the performance of his official duties and shall be verified by a written declaration that it is true and correct as to every material matter; and any person who willfully makes and subscribes to any such claim which he does not believe to be true and correct as to every material matter, who willfully aids or assists in, or procures, counsels, or advises the preparation of presentation under the provisions of this section of a claim which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished accordingly. Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public funds from which the claim was paid.

2.1.20 Penalty for Abuse of Travel Policy and Procedures

A traveler who does not comply with the spirit and intent of the above travel policy and associated procedures is subject to having his/her travel privileges revoked.

Reference: Florida Special District Handbook, Part 2, Section 2 - 2: General Financial Requirements.



POLICY AND PROCEDURE

SUBJECT: **Travel Policy and Procedures**

DATE: November 6, 2013

NUMBER: FN-13-004

Exhibit E-3
City Procedure

POLICY STATEMENT

An Elected Official or Employee traveling for business purposes on behalf of the City of Riviera Beach ("City") may charge against appropriate City accounts reasonable and necessary costs, as defined herein, for such travel.

PURPOSE OF THE POLICY

The intent of the Travel Policy and Procedures is to ensure that individuals traveling on City business neither gain nor lose personal funds as a result of that travel and to ensure that travel costs are reasonable and necessary for the conduct of City business. The City also desires to present a comprehensive statement of travel policies and procedures that is easy to understand by Travelers and easy to comply with. Adherence to this policy and the associated procedures will ensure that Travelers are in compliance with local, state, and federal laws, rules, and regulations regarding business travel, along with the requirements of other agencies and outside funding sources.

APPLICABILITY

This policy applies to elected officials, employees, advisory or other types of board members, or any person authorized to travel on the City's behalf in the conduct of official City business.

DEFINITIONS

For the purposes of the Travel Policy and Procedures, the following words shall have the meaning indicated:

- A. Employee - an individual who fills a regular full-time, temporary or part-time authorized and budgeted position with the City of Riviera Beach. The position filled by the individual may be regular or temporary.
- B. Elected Official – City of Riviera Beach Mayor or Councilperson.
- C. Traveler - An Elected Official, an Employee, an advisory board member, or any person authorized to travel on the City's behalf in the conduct of official City business.
- D. Authorizing Individual – an individual authorized by this Policy to authorize a travel request.
- E. Travel – Moving from place of the normal business to conduct official City business.



POLICY AND PROCEDURE

SUBJECT: Travel Policy and Procedures

- F. Travel Expense, Traveling Expenses and/or Necessary expenses while traveling, or words of similar nature - The usual ordinary and incidental expenditures necessarily incurred by a Traveler.
- G. Common Carrier - Train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm.
- H. Grantor – Outside agency providing funding to the City for reimbursement of travel expenses.

RESPONSIBILITY

- A. The City Council, City Manager, and Department Heads are responsible for ensuring that:
 - 1. Travel commitments are within their budgeted funds and accounts will not be over-expended.
 - 2. Travel is directly related to City business.
 - 3. Proper authorization for travel expenses is received before any travel commitments are made or travel expenses incurred.
 - 4. Travel expenditures are supported by proper documentation and/or receipts.
 - 5. Travel is completed in the most cost effective manner.
 - 6. All travel expenditures and reimbursements are in compliance with this Policy.
- B. The City Manager and/or designee shall promulgate policies and procedures to effectuate the City's travel expense and reimbursement policies and procedures.
- C. The Authorizing Individual shall designate the most economical method of travel for each trip, keeping in mind the following conditions:
 - 1. The nature of the business.
 - 2. The day and length of travel, subsistence allowances, transportation costs, and other incidental expenses.
 - 3. The number of persons traveling and the amount of equipment or material to be transported.
- D. The Director of Finance and Administrative Services shall provide any and all forms necessary to cover the authorization and documentation of official City travel.



POLICY AND PROCEDURE

SUBJECT: **Travel Policy and Procedures**

TRAVEL AUTHORIZATION

- A. All travel must be approved prior to any travel commitments being made or before travel expenses are incurred as follows.
 - i. Elected officials, the City Manager and the City Attorney are authorized to approve their own respective travel.
 - ii. The City Manager is authorized to approve travel for City Department Heads.
 - iii. City Department Heads are authorized to approve travel for individuals in their assigned department.
- B. Obtaining Authorization - Before making any travel commitments, a Traveler should be aware of the City's and/or a grantor's travel policies. If a grantor's travel policies and procedures are more restrictive, the grantor's policies and procedures should be followed. The City Manager or the Director of Finance and Administrative Services must authorize, in writing, any travel related expenditure that deviate from the Travel Policy.
- C. Combining Personal Travel with Business Travel - When a Traveler combines business related travel with personal travel the City will only reimburse City-related travel expenses. Documentation of the Traveler's business related expenses, exclusive of any expenses associated with personal travel, must be submitted with the Travel Authorization form.
- D. Traveling with an Attendant – The City may pay for travel and subsistence expenses for attendants for physically challenged City employees while traveling on City business in the same manner as City employees. The City Manager must approve a request in writing prior to incurring travel expenses.
- E. Emergency response Travel – In the event an Employee is required to travel in an emergency with limited advance knowledge, Paragraph B of this Section is waived.

SUBSISTENCE ALLOWANCE

Except as otherwise stated, a Traveler shall be allowed subsistence when traveling on City business.

A. **Lodging**

- 1. Actual expense of lodging shall not exceed a rate of \$150.00 (exclusive of taxes and tips) per day for single occupancy, the conference discounted lodging rate or an amount approved by the Authorizing Individual when local conditions require such adjustment and documentation is provided.



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2. All expenses for lodging must be substantiated by suitable receipts and documentation.

B. Meals

1. Reimbursement for meals – Meals is reimbursed in an amount not to exceed \$60.00 (inclusive of taxes and tips) for each full day of travel, as set out in more detail below.
2. Per Meal Allowance - The following shows the breakdown of breakfast, lunch, and dinner components of the maximum daily reimbursement (per diem) rates for meals while on travel status. Travel must begin prior to and end after the times stated below.

Breakfast \$12.00 - Travel begins before 6 a.m. and extends beyond 8 a.m.

Lunch \$18.00 - Travel begins before 12 noon and extends beyond 2 p.m.

Dinner \$30.00 - Travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

3. The per diem allowance covers cost of the meal and all taxes and tips.
4. The per diem allowance rate may be adjusted by the Authorizing Individual and the Director of Finance and Administrative Services for high cost travel destinations or when local conditions require such adjustment and documentation is provided.
5. Meals in lieu of those provided by a common carrier, included in conference/seminar registration fees, or hotel will not be reimbursed by the City. The City will not reimburse the Traveler for meals that are provided at no cost to the Traveler. Hors d'oeuvres do not constitute a provided meal.

TRANSPORTATION EXPENSES

Transportation expenses will be reimbursed based on the most economical mode of transportation and the most direct route to and from the authorized business travel destination. If an indirect route is used for travel for the Traveler's convenience, then any additional costs shall be borne by the Traveler. Reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route.



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A. Mileage Expenses

1. Mileage shall be computed between the Traveler's headquarters location and the work-related travel destination. The official headquarters of a Traveler shall be the Traveler's normal place of employment within the City's limits. (See exception in item 4 below)
2. Mileage claims shall be based on verifiable documentation.
3. Travel between the Traveler's residence and the Traveler's work headquarters are not allowable expenses.
4. Mileage from the Traveler's residence to the travel destination or common carrier site is eligible, if any of the following occurs.
 - (a) Travel originates from the Traveler's residence and the distance to the common carrier site or work related travel destination is less than the distance from the Traveler's headquarters location.
 - (b) City business travel starts or ends before or after the Traveler's normal working hours.
 - (c) City business travel starts or ends on a scheduled and approved holiday or day-off.
5. Vicinity mileage necessary for conduct of official business is allowable and should be reported as a separate item on the Mileage Reimbursement Form.
6. A Traveler shall not claim for mileage or transportation expenses when the Traveler is transported gratuitously by another person, or when a Traveler is transported by another Traveler who is entitled to mileage or the transportation allowance.
7. Actual miles driven must be reported on the Travel Authorization Form.

B. City Vehicles

1. Travelers shall initially determine if travel by the use of a City vehicle is cost effective and feasible. If so, arrangements should be made to use a City vehicle. If a City vehicle is available for use, the City's policies and procedures should be used to reserve the City vehicle and for the care and maintenance of the vehicle while in the Traveler's custody.



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2. Individuals other than Elected Officials and Employees may not travel in City vehicles unless related to City business.
3. The Traveler should report on the Travel Authorization Form that a City vehicle was used.

C. Rental Cars

1. A vehicle may be rented if it is more cost effective and expedient to do so.
2. A standard model sedan shall be used when renting an automobile unless unusual circumstances dictate otherwise. Such circumstances must be documented and approval must be obtained from the Director of Finance and Administrative Services in advance.
3. Any available discounts negotiated with the car rental company should be obtained.
4. The individual renting the vehicle shall purchase at the City's expense the vehicular Loss damage waiver offered by the rental agency. The liability portion is covered under the City's Self-Insured plan which is subject to a \$100,000 SIR and should, therefore, not be purchased.

D. Common Carrier

1. Transportation by common carrier when traveling on official business and paid for personally by the Traveler shall be substantiated by a receipt.
2. A Traveler shall use coach, tourist or economy flights and shall obtain special authorization to travel first or business class from the Authorizing Individual if urgent travel is required and air coach, tourist or economy flights are not available.
3. In the event the Traveler elects to use transportation other than the most economical class, the charges in excess of the most economical class shall be refunded by the Traveler.

E. Personal or Privately Owned Vehicle

1. The Traveler should use a City vehicle when practical; if it has been determined that automobile travel is to be used.
2. The use of privately owned vehicles for official travel in lieu of City vehicles or common carrier may be authorized by the Authorizing Individual, if a City vehicle is not available.



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3. The Traveler shall be entitled to a mileage allowance at the IRS rate in effect at the time of the travel.
4. Vicinity mileage necessary for the conduct of City business is allowable and is reimbursable on the cents-per-mile basis based on actual miles driven and should be reported as a separate item on the Mileage Reimbursement Form.
5. No contracts may be entered into between an Elected Official, an Employee, or any other person, and the City, in which a depreciation allowance is used in computing the amount due by the City to the individual for the use of a privately-owned vehicle on official business; provided, any such existing contract shall not be impaired.
6. Reimbursement for expenditures relating to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately-owned vehicles are used on City business.
7. The same guidelines in Section VIII-A "Mileage Expenses" are applicable to Section VIII-E "Personal or Privately Owned Vehicle."

OTHER EXPENSES

A Traveler shall be reimbursed the following incidental expenses up to the maximum indicated:

- A. Taxi fare- Maximum = Actual costs including tip.
- B. Ferry fees and bridge, road and tunnel tolls - Maximum = Actual cost.
- C. Storage and parking fees - Maximum = Actual cost.
- D. Communication expenses, such as telephone, facsimile, electronic mail, wireless internet connection and any other communication expense - Maximum = Actual cost.
- E. Convention registration fees while attending a convention, conference or training course which will serve a direct City purpose with relation to the department served by the person attending such event. Travelers should plan accordingly to obtain early registration discounts if available – Maximum = Actual cost.
- F. Laundry and dry cleaning expenses are reimbursable for trips in excess of six days, provided that such expenses are reasonable - Maximum = Actual cost for necessary clothing items.



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- G. Tipping is reimbursable, provided that such expenses are reasonable - Maximum = Actual cost. Tips for baggage handling shall not exceed \$2.00 per bag and shall be limited to the handling of bags at airport departure and arrival and hotel check-in and check-out, if applicable. Tips for maid service shall not exceed \$2.00 per day per person occupying the room.
- H. Airline luggage fees are reimbursable for one piece of luggage for each flight – Maximum = Actual cost.
- I. Telephone Calls
1. The City shall pay for long distance calls that are for official City business.
 2. A Traveler is not allowed to charge long distance telephone calls to the City for calls made of a personal nature, except as stated below:
 - i. One (1) "safe arrival" calls upon arriving to the destination, when traveling to a location outside the local calling area.
 - ii. A Traveler is in travel status for two (2) or more consecutive days in a week is allowed one (1) personal long distance telephone call for each two (2) days of travel.
 - iii. A Traveler may be reimbursed for emergency calls with the approval of the Authorizing Individual. For example, if the travel period has been extended beyond original plans due to unforeseen reasons.
- J. Other expenses that are reasonable, necessary and approved by the Authoring Individual and the Director of Finance and Administrative Services are reimbursable, provided that such expenses are substantiated by suitable receipts.

NON-REIMBURSABLE EXPENSES

Typical non-reimbursable expenses include, but are not limited to, the following:

- First or Business Class airline travel
- Upgrades to air travel, hotel accommodation, and rental cars
- Personal items, such as clothing, luggage, personal grooming, toiletries and other miscellaneous personal items
- Supplemental travel or car rental insurance
- Lost baggage
- Personal automobile repairs
- Laundry for travel less than six (6) days
- Fines, tickets, penalties, and legal fees
- Expenses associated with companion travel



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- Personal telephone calls and other communication expenses
- Personal entertainment and recreational fees
- Liquor
- Traveler expenses paid for by another individual or entity.

TAX-EXEMPT STATUS

The City is a tax-exempt and should not be assessed taxes for goods and services. A Traveler shall take a copy of the City's Tax-exempt Certificate when traveling and present a copy to each vendor to get relief from taxation, if available.

PROCEDURE

REPORTING TRAVEL EXPENSES AND REIMBURSEMENTS

The Director of Finance and Administrative Services shall designate the appropriate travel reporting forms to report travel expenses and reimbursements. Travel reporting forms will include, but not be limited to the Travel Authorization Form and any other form as may be deemed necessary.

- A. The Travel Authorization Form shall be used to receive travel authorization and to claim reimbursement for authorized travel expenses. The form is designed to do the following:
 1. Estimate the cost of travel.
 2. Obtain initial approval for the proposed travel.
 3. Request a travel advance.
 4. Identify the proper accounting and budget information to account for the travel.
 5. Report the actual, allowable, and documented costs of business travel.
- B. All expenses for the trip must be shown on the Travel Authorization Form. This includes conference registration fees that were paid for in advance, transportation expenses that were paid by the City or the Traveler and any other costs that may have been previously incurred, regardless if paid by the City or reimbursed to the Traveler.
- C. Prior to travel, the Travel Authorization Form must be completed, signed by the Traveler and Authorizing Individual and submitted to the Finance Department along with the relevant information and substantiation of anticipated expenses.



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Substantiated anticipated expenses shall include:

- i. Conference or event registration form
 - ii. Estimate of Mileage calculation
 - iii. Airline pre-confirmation print-out
 - iv. Meal costs
 - v. Estimate of Other Expenses
- D. On return from travel, the Travel Authorization Form shall be completed, signed by the Traveler and Authorizing Individual, and submitted to the Finance Department within twenty (20) business days of the Traveler's return from travel status. This shall include requests for travel reimbursements, travel expenses, and refunds due to the City for travel expenses incurred that are not eligible for reimbursement. Travel Authorization Forms must be submitted with the relevant information and substantiation of expenses.
- E. Substantiation of expenses must include the following.
1. Date and time of departure from and return to the Traveler's headquarters or residence.
 2. Origin and destination of the travel and miles traveled (where appropriate).
 3. Purpose or the nature of the business benefit derived as a result of the travel.
 4. Amounts associated with all expenditures listed by date and location in the close-out section of the Travel Authorization Form.
 5. The original of all receipts shall be submitted with the Travel Authorization Form unless a City issued procurement card was used to pay a travel expense.
 6. If the City's procurement card was used to pay for travel expenses, **copies** of the procurement/credit card receipts should be submitted with the Travel Authorization Form. The **original** procurement card receipts are to be submitted to the Finance Department as part of the Traveler's monthly procurement card reconciliation report.
 7. Receipts are required for all reimbursement requests unless specifically exempted by this policy.
- F. Lost Documentation and Receipts

If supporting documentation or receipts cannot be located, the Traveler shall address a memorandum to the Director of Finance and Administrative Services providing a full explanation for the lost item(s) and specifically identify the expenditures to which the



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explanation applies and submits along with the Travel Authorization Form within ten (10) business days of return from travel status.

- G. Expenditures exempt for receipts
 - i. Meals
 - ii. Tips for luggage handling
 - iii. Tips for maid service

APPROVAL OF TRAVEL EXPENSES AND REIMBURSEMENTS

The signatures of the Traveler and the Authorizing Individual will constitute certification that all expenses stated on the Travel Authorization Form are reasonable and necessary in the performance of official City business and in accordance with the Travel Policy.

PAYMENT OF TRAVEL

- A. **City Procurement Card** – The first choice for paying authorized travel expenses shall be a City issued procurement card. This choice should be selected for lodging, common carrier, registration fees and vehicle rental. When the City's procurement card is used to pay for travel expenses, **copies** of the card receipts should be submitted with the Travel Authorization Form and the **original** card receipts submitted with the cardholder's monthly procurement card reconciliation report.
- B. **Check Request** – The second choice for paying authorized travel expenses shall be a direct payment to a vendor. This choice should only be made if the Traveler does not have access to a City issued procurement card. The Traveler shall submit the required Travel Authorization Form and documentation for travel related expenses to be paid for directly by the City. Requests for such payments along with the proper supporting documentation and payment instructions are to be submitted to the Finance Department well in advance of the actual travel departure date.
- C. **Payments Made with Traveler's Personal Funds** – A Traveler shall be reimbursed for all appropriate and properly documented travel expenses that have been personally paid for by the Traveler. Documentation for such travel expenses shall be submitted with the Travel Authorization Form. This choice should be limited only to those expenses which would be payable to the Traveler and not passed-thru to a vendor other than tips.
- D. **Travel Advance** - The Director of Finance and Administrative Services may make or authorize advances to cover anticipated costs of travel to a Traveler. A Traveler shall use the Travel Authorization Form to request travel advances. The minimum amount of a travel advance is \$50.00. Advances are permitted only for those expenses that are exempt from receipts and would be payable to the Traveler and not passed-thru to a



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vendor other than tips. At the end of travel, all travel advances must be accounted for on the Travel Authorization Form and proper supporting documentation for amounts spent must be provided.

PAYMENTS TO ELECTED OFFICIALS AND EMPLOYEES

Payments made to Elected Officials or Employees for travel advances or post-travel reimbursements shall be paid to the individual through payroll.

GENERAL PENALTIES

- A. The City Manager through the Director of Finance and Administrative Services may deny the privilege to travel at City expense to any person who habitually violates this travel policy and associated procedures. Any person whose travel privileges have been denied may appeal directly to the City Manager; however, the reason for the denial must have first been resolved.
- B. Traveler's failing to submit a Travel Authorization Form with all required travel documentation within twenty (20) business days of the Traveler's return from travel status may result in the City deducting travel advances from the Traveler's salary or wages, where applicable.
- C. Travel expenses that have no bearing on the legitimate business nature of the travel are the responsibility of the Traveler and will not be reimbursed by the City. Unauthorized expenses or improperly documented expenses that have been paid by the City must be repaid to the City by the Traveler within ten (10) business days of the Traveler's return from travel status. Failing to do so may result in the City deducting such amount(s) from the Traveler's salary or wages, where applicable.

FRAUDULENT CLAIMS AND PROSECUTION

Claims submitted pursuant to this travel policy and associated procedures shall not be required to be sworn to before a notary public or other officer authorized to administer oaths but any claim authorized or required to be made under any provision of this section shall contain a statement that the expenses were actually incurred by the Traveler as necessary traveling expenses in the performance of his/her official duties and shall be verified by a written declaration that it is true and correct as to every material matter; and any person who willfully makes and subscribes to any such claim which he does not believe to be true and correct as to every material matter, who willfully aids or assists in, or procures, counsels, or advises the preparation of presentation under the provisions of this section of a claim which is

fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished accordingly. Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the



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overpayment for the reimbursement of the public funds from which the claim was paid.

LEGISLATIVE TRAVEL

The travel budget for Elected Officials shall be approved by the City Council through the budget process. All individual expenses will be substantiated by receipts and requests for payments will be approved by the City Manager and the Director of Finance and Administrative Services prior to reimbursement. The Director of Finance and Administrative Services shall be required to keep copies of Travel Expense Reports for all Elected Officials travel expenditures reimbursed by the City and make the same available upon request to all interested persons.

It is the policy of the City Council that each elected official must pay for all travel expenses within their individual respective budget and not from other City departments. This policy does not preclude other agencies from paying for travel for elected officials if allowed by law.

Departmental Sponsor: Finance

Policy Review Date:

References: Repealing Article V Entitled "Per Diem And Travel Expenses" Of Chapter 2 Entitled "Administration" Of The City's Code Of Ordinances;

Departments Affected: All Departments

Approved By:



3.5.6. Small Purchases

3.5.6.1. Definition. “Small purchase” means any procurement less than or equal to \$25,000.

3.5.6.2 Procedure.

3.5.6.2.1 General.

Any contract not exceeding \$25,000.00 may be made in accordance with the small purchase procedures authorized in this section. Contracts shall not be divided for the purpose of avoiding the application of these purchasing requirements.

3.5.6.2.2. Small Purchases Over \$2,500.00.

Insofar as it is practical for small purchases in excess of \$2,500.00, no less than three businesses shall be solicited to submit quotations. The process for soliciting quotations requires the purchaser to submit to the Executive Director (or designee) a requisition with a sufficient description of the services or goods required, and the purchaser shall obtain the necessary quotes. Award shall be made to the business offering the lowest acceptable quotation. The names of the businesses submitting quotations, and the date and amount of each quotation, shall be recorded and maintained as a public record documenting the purchase.

3.5.6.2.3. Small Purchases Less Than or Equal to \$2,500.00.

Small purchases in an amount less than or equal to \$2,500.00 may be made using the following procedure. Three price quotations are not required to document price fairness and reasonableness. The Agency will annotate how it made its price fairness and reasonableness determination (e.g. professional market experience, market trend, previous purchase, catalog price, advertising publications, etc.). The minimum documentation required is a statement that the price is fair and reasonable. Purchasers must obtain a receipt or other documentation of the purchase.

3.5.6.3 Small purchase records. The names of the businesses submitting quotations, and the date and amount of each quotation, shall be recorded and maintained as a public record.

3.1.1. Small Purchases

3.1.1.1. **Definition.** - “Small purchase” means any procurement not exceeding \$25,000.

3.1.1.2. **Procedure.** Small purchases may be made by obtaining price and product quotations ("Request for a Quote") to ensure that the goods or services being procured are the highest quality at the most reasonable price. No less than three (3) businesses shall be solicited to submit quotations. Such procedures shall require the preparation and maintenance of written records which adequately document the quotations obtained, properly account for the funds expended, and facilitate an audit of the purchase made. Contracts shall not be divided for the exclusive purpose of avoiding the application of these purchasing requirements. The award shall be made to the business offering the lowest acceptable quotation.

3.1.1.3. **Small purchase records.** The names of the businesses submitting quotations, and the date and amount of each quotation, shall be recorded and maintained as a public record.

Sec. 16.5-64. - Small purchases.

- (a) General. Any contract not exceeding \$25,000.00 may be made in accordance with the small purchase procedures authorized in this section. Contracts shall not be divided for the purpose of avoiding the application of these purchasing requirements.
- (b) Small purchases over \$2,500.00. Insofar as it is practical for small purchases in excess of \$2,500.00, no less than three businesses shall be solicited to submit quotations. The process for soliciting quotations requires the requesting department to submit to the director of purchasing a requisition with a sufficient description of the services or goods required, and the purchasing department shall obtain the necessary quotes. Award shall be made to the business offering the lowest acceptable quotation. The names of the businesses submitting quotations, and the date and amount of each quotation, shall be recorded and maintained as a public record.
- (c) Small purchases of \$2,500.00 or less. The director of purchasing shall adopt operational procedures for making small purchases of \$2,500.00 or less. Such operational procedures shall provide for obtaining adequate and reasonable competition for the supply, service, or construction being purchased. Further, such operational procedures shall require the preparation and maintenance of written records adequate to document the competition obtained, properly account for the funds expended, and facilitate and audit of the small purchase made.

(Ord. No. 4010, § 2(3-104), 1-18-12)

2.19 Purchasing Card Policy and Procedures

2.19.1 Purchasing Card Program

The Riviera Beach Community Redevelopment Agency's Purchasing Card Program is designed to provide a broad perspective and clear over view on the fundamentals of establishing and managing commercial credit card purchases. A Purchasing Card (P-Card) is a type of commercial credit card used by an organization for payments for goods and services. P-Cards allow an organization to utilize the existing credit card infrastructure to procure goods and services in a timely manner, reduce transaction costs, take advantage of supplier discounts, and track expenses.

The Purchasing Card Policies and Procedures establish guidelines and standards for employees as it relates to the use of Purchasing Cards.

2.19.2 Purpose

The Purchasing Card policy and associated procedures establish guidelines and standards to insure an efficient method for the purchase of goods and services from a supplier. The following procedures are set in order to safeguard the Agency's assets and prevent inappropriate mishandling of funds by defining responsibilities and guidelines for the proper use and handling of P-Cards. It is important that proper performance and P-Card handling procedures are adhered to.

2.19.3 Persons Affected

Agency managers and other designated employees are covered by the following policies and associated procedures. Members of the Agency's Board of Commissioners are not issued Agency P-Cards. Board members, who are elected City Council members, are issued P-Cards by the City of Riviera Beach. City issued P-Cards can be used by Commissioners to transact official Agency business.

2.19.4 Policies

- 2.19.4.1. All Cardholders shall have an awareness of strong internal controls to minimize the potential mishandling of funds, safeguard against losses, and to prevent fraudulent activities.
- 2.19.4.2. P-Cards shall only be issued to a cardholder who has been employed with the Agency for more than six months and is in full-time, regular employment status.
- 2.19.4.3. At the discretion of the Executive Director, a manager or other employee may receive a P-Card while in probationary status.
- 2.19.4.4. All cardholders shall be approved and properly signed-off by the Executive Director (or designee).
- 2.19.4.5. All Cardholders shall sign the Cardholder Agreement Form and acknowledge receipt of these policies and procedures, to insure an understanding and execution of the policies and procedures outlined herein.

- 2.19.4.6. All proper documentation such as receipts, invoices, and related documentation shall be retained by the cardholder as support for authorized purchases. Such documentation shall be provided with the P-Card monthly statement and the P-Card Reconciliation Form to the Agency's Finance Department.
- 2.19.4.7. Cardholders shall not exceed the designated spending card limit unless approved in advance, in writing by the Executive Director (or designee). The Purchasing Card Request Change Form shall be completed, signed, and submitted to the Purchasing Card Program Administrator, for changes to be made to a P-Card.
- 2.19.4.8. Cardholders are prohibited from allowing other employees to use their P-Card. The P-Card shall be used only by the cardholder whose name is embossed on the card.
- 2.19.4.9. The cardholder may make purchases for other employees within the Agency, if approved by the Executive Director in writing. Cardholders shall be responsible and held accountable for all transactions on their P-Card.
- 2.19.4.10. P-Cards shall be used for Agency authorized purchases and items related to official Agency business.
- 2.19.4.11. P-Cards shall not be used for personal use of any kind. Such items shall require immediate reimbursement and, upon further investigation, may result in disciplinary action such as the dissolution of card uses and privileges up to and including termination and/or criminal charges.
- 2.19.4.12. The Policy outlines examples of purchases that are prohibited. In the event a prohibited item is purchased, immediate reimbursement shall be required and, upon further investigation, may result in disciplinary action such as the dissolution of card use and/or privileges up to and including termination and/or criminal charges.
- 2.19.4.13. The Purchasing Card Program Administrator shall cancel a P-Card of any cardholder if suspicious activity is found, upon request from the Executive Director (or designee), or at the Purchasing Card Program Administrator's discretion.
- 2.19.4.14. The Executive Director and the Purchasing Card Program Administrator shall insure the policies are enforced and properly followed. In the event that there is a violation of the policies and procedures, disciplinary action may be taken up to and including termination.

2.19.5 Definitions

- 2.19.5.1. Cardholder(s) - Approved employees who are issued a P-Card. Board members are not issued Agency P-Cards.

- 2.19.5.2. Cardholder Agreement Form - An acknowledgement form given and signed by the cardholder to document that the Cardholder understands and agrees to be governed by the policies and procedures associated with the proper use of the P-Card.
- 2.19.5.3. Purchasing Card Program Administrator - A designated employee whose primary role is to manage the Purchasing Card Program and insure that the policies and procedures are adhered to.
- 2.19.5.4. Issuer - The bank issuing the P-Card for Agency use.
- 2.19.5.5. P-Card Reconciliation Form - A form provided to the Agency's Finance Department by the Cardholder that itemizes all purchases completed on the Cardholder's P-Card monthly statement. This form shall indicate account numbers to properly allocate payments and shall contain required signatures from the Cardholder. All necessary back-up documentation in support of the detail transactions on the Form shall be provided by the Cardholder.
- 2.19.5.6. Purchasing Card Request Form - A form to authorized any changes on a P-Card account.
- 2.19.5.7. Purchase Order/Blanket Purchase Order (PO) - An internal document generated by the Agency to authorize a purchase transaction. It is provided to a supplier of goods or services and becomes a contract binding on both parties.
- 2.19.5.8. Statement of Disputed Item - A form to be completed for any purchases not authorized by the Cardholder. This form shall be provided to the Purchasing Card Program Administrator for review and sent to the Agency's Finance Department.
- 2.19.5.9. Supplier - The acceptor and provider of goods or services (e.g., vendor, merchant), who agrees to accept the P-Cards as payment for such goods or services.
- 2.19.5.10. Telephone Order/Missing Receipt Form - A form to be submitted in the event a Cardholder has lost a receipt.
- 2.19.5.11. Travel Authorization Form - A form completed by an employee when traveling on official Agency business.
- 2.19.5.12. Unauthorized Transaction - A transaction completed using a P-Card for payment, for which the Cardholder is unaware or did not authorize.

2.19.6 Responsibilities

- 2.19.6.1. Cardholders are responsible for insuring the following.
 - 2.19.6.1.1. The Cardholder Agreement Form and the acknowledgment of receipt of the Policy are properly executed.

- 2.19.6.1.2. The Purchasing Card Request Form is completed with set spending limits established for the Cardholder, and approved by the Executive Director (or designee).
- 2.19.6.1.3. The Cardholder's purchases are of an official business use.
- 2.19.6.1.4. The Cardholder immediately returns the assigned P-Card to the Purchasing Card Program Administrator, if the Cardholder ends their employment relationship with the Agency.
- 2.19.6.1.5. A sufficient budget is established to cover all planned purchases.
- 2.19.6.1.6. Receipts and invoices as proof and description of purchases, as well as documentation in support of refunds/credits is retained for processing with the P-Card statement. The back-up shall be matched to P-Card statement.
- 2.19.6.1.7. The Agency's Finance Department is provided all receipts, invoices, and any related documentation for all purchased items, along with the P-Card monthly statement and the signed P-Card Reconciliation Form. These documents shall be sent to the Finance Department within two weeks from the P-Card statement due date, to insure payments are made in a timely manner.
- 2.19.6.1.8. Prompt notification is made to the Purchasing Card Program Administrator and the Issuer of any unauthorized transaction(s) completed using the P-Card. The Statement of Dispute shall be completed and sent to the Finance Department if the disputed charge(s) has not been resolved by the end of the P-Card monthly billing cycle.
- 2.19.6.2. The Agency's Purchasing Card Program Administrator is responsible for insuring the following.
 - 2.19.6.2.1. P-Card policies and procedures are up-to-date and that they are adhered to by all P-Card users.
 - 2.19.6.2.2. Cardholder purchases are for official business use. The Purchasing Card Program Administrator shall review and approve the monthly statement, obtain the Executive Director's approval, and send the statement to the Finance Department for payment.
 - 2.19.6.2.3. Obtaining the P-Card from any employee who leaves the Agency.
 - 2.19.6.2.4. Evaluation and approval of temporary card limits, cancelation, or reissuance of a P-Card.
 - 2.19.6.2.5. Employees are aware of the program's policies and procedures and employees' are promptly notified of policy and procedural changes.

- 2.19.6.2.6. Educating and training of employees on the application of program policies and procedures.
- 2.19.6.2.7. A P-Card is provided to the Cardholder in person upon receipt of a properly executed Cardholder Agreement Form.
- 2.19.6.2.8. The issuance and cancellation of a P-Card. The Purchasing Card Program Administrator shall cancel a P-Card of any Cardholder if suspicious activity is found, request from Management or Department Director, or upon the Purchasing Card Program Administrator's discretion.
- 2.19.6.2.9. Creation of appropriate and required P-Card reports.
- 2.19.6.2.10. The set-up and approval of merchant category codes.
- 2.19.6.3. Agency Finance Department staff are responsible for insuring the following.
 - 2.19.6.3.1. The P-Card Reconciliation Form has all the appropriate required signatures before payment.
 - 2.19.6.3.2. The attachment of receipts, invoices, and any additional related documentation for proof and description of purchases as well as all necessary receipt and back-up for refund/credits are provided. The back-up shall match to P-Card monthly statement.
 - 2.19.6.3.3. Collection of Telephone Order/Missing Receipt for all lost receipts and/or Statement of Disputed Item for unauthorized purchases on the P-Card monthly statement.
 - 2.19.6.3.4. Payment of P-Card purchases within the sufficient amount of time allotted per the P-Card monthly statement.
 - 2.19.6.3.5. Filing and retaining P-Card statements, receipts, and related back-up.
 - 2.19.6.3.6. The administration of 1099 reporting.
 - 2.19.6.3.7. Notifying the Purchasing Card Program Administrator when P-Card statements, receipts, invoices, and related back-up is not received in a timely manner (within two-weeks of statement due date).
 - 2.19.6.3.8. Performing audits on Cardholders.
 - 2.19.6.3.9. Coordinating and maintaining internal controls.
- 2.19.6.4. The Internal Auditor is responsible for insuring periodic operational and compliance audits to the Policy.

2.19.7 P-Card Set-up and Maintenance Procedures

- 2.19.7.1. Request and Issuance of P- Card

- 2.19.7.1.1. P-Cards shall be requested via the Purchasing Card Request Form, and approved by the Executive Director (or designee).
- 2.19.7.1.2. The Cardholder shall sign the Cardholder Agreement Form and the agreement to adhere to the P-Card program's policies and procedures before receiving the P-Card. A copy of Cardholder Agreement Form and the P-Card program's policies and procedures shall be provided to the Cardholder.
- 2.19.7.2. P-Card Maintenance
 - 2.19.7.2.1. The Purchasing Card Request Form shall be completed to authorize any changes to a Cardholder's P-Card. These changes consist of name change, increase in card spending limit, updated contact information, and related information.
 - 2.19.7.2.2. This form shall be approved, in writing, by the Purchasing Card Program administrator to make changes related to a Cardholder's P-Card..
- 2.19.7.3. P-Card Security
 - 2.19.7.3.1. The P-Card shall be kept in a secure location.
 - 2.19.7.3.2. The P-Card shall only be used by the Cardholder to whom it was assigned.
- 2.19.7.4. P-Card Lost or Stolen
 - 2.19.7.4.1. If a P-Card is lost or stolen, the Cardholder shall immediately notify the Issuer and the Purchasing Card Program Administrator.
 - 2.19.7.4.2. The Cardholder shall be responsible for reporting information necessary to reduce liability to the Agency for the lost or stolen card.
- 2.19.7.5. P-Card Cancellation - If a Cardholder is no longer employed with the Agency, formal notification must be given to the Purchasing Card Program Administrator to cancel card usage.

2.19.8 P-Card Usage Procedures

- 2.19.8.1. Making Purchases with the P-Card
 - 2.19.8.1.1. Cardholders are authorized to use the P-Card for official Agency business. Transactions placed on the P-Card should not conflict with any of the Agency's established policies and procedures.
 - 2.19.8.1.2. There shall be appropriate funds within the Agency's budget before making a purchase with the P-Card.
- 2.19.8.2. Prohibited P-Card Use
 - 2.19.8.2.1. The following types of items shall not be purchased with a P-Card.

- (a) Personal Purchases (non-official business use)
- (b) Donations to charitable organizations
- (c) Gasoline, fuel, or oil for use in a personal vehicle
- (d) Cash advances
- (e) Holiday or seasonal decorations, including plants
- (f) Payments to individual and employees
- (g) Weapons or ammunition
- (h) Hazardous chemicals
- (i) Food not authorized by Agency's Executive Director (or designee), (i.e. coffee, snacks, candy)
- (j) Gifts to staff or outside persons
- (k) Vehicle enhancements, mats, cushions, tinting, etc.
- (l) Miscellaneous office care items such as air freshener, candles, special paper products or cleaning products, etc.
- (m) Computer hardware or software, except as specifically approved by the Executive Director (or designee)
- (n) Cellular phones, phone service, tablets, or telephone charges
- (o) Luxury or extravagant items
- (p) Any additional goods or services specifically restricted by the Purchasing Card Program Administrator.

2.19.8.2.2. The use of the P-Card for food transactions not related to travel or per diem shall be itemized on the P-Card Reconciliation Form (i.e. buying donuts and coffee for a meeting at the Agency). A copy of the P-Card Reconciliation and P-Card monthly statement shall be given to the Agency's Finance Department as additional related documentation for proof and description of purchases.

2.19.8.2.3. Back ordering is prohibited on all items purchased over the counter.

2.19.8.2.4. Shipping goods to a non-Agency address is strictly prohibited, unless explicitly approved by the Executive Director.

2.19.8.3. P-Card Use Exceptions

Travel Expenses - All travel related transactions shall be made only after the Travel Authorization form has been completed and signed by the Executive Director (or designee) and availability of funds has been verified.

2.19.8.4. Prohibited Transactions

- 2.19.8.4.1. In the event a prohibited item is purchased, the Cardholder shall provide either a credit voucher proving the item(s) were returned for credit or a personal check shall be made payable to the Agency for the full amount of the purchased item including applicable sales tax.
- 2.19.8.4.2. The check shall be sent to the Finance Department within one week of incurring the improper charge with a written explanation as to why the violation occurred and the actions taken to prevent re-occurrence.
- 2.19.8.4.3. In the event a prohibited item is purchased, further investigation may result in disciplinary action such as the dissolution of card use and/or privileges up to and including termination and/or criminal charges.

2.19.8.5. Disputed/Unauthorized Purchases

- 2.19.8.5.1. A Cardholder may dispute a purchased item(s) provided by a Supplier for reasons such as being defective, incorrect item received, item damaged, unauthorized, etc. The Cardholder shall reach out to the Supplier to dispute the charges and retain either the correct purchased item or credit for the item.
- 2.19.8.5.2. In many cases the disputed item is credited back to the P-Card and shall reflect on the P-Card monthly statement. In the event the credit is not reflected within the monthly statement cycle, the Statement of Disputed Item form shall be completed and sent with the P-Card monthly statement, P-Card Reconciliation Form, and related back-up documentation to the Finance Department for payment.
- 2.19.8.5.3. On the P-Card Reconciliation Form, the Cardholder shall provide the Finance Department with the account number to reconcile the disputed item.
- 2.19.8.5.4. Once the dispute is resolved and an adjustment is made to the P-Card balance, the Cardholder shall complete the P-Card Reconciliation Form and state the proper account for the Finance Department to adjust. This form shall be provided with the P-Card monthly statement that reflects the credit to the P-Card along with related back-up documentation.

2.19.8.6. Credit/Exchange

- 2.19.8.6.1. If a purchased item is returned for a credit, the Cardholder is responsible for obtaining a credit receipt from the Supplier as necessary back-up.
- 2.19.8.6.2. If a purchased item is to be exchanged, the Cardholder is responsible for returning the item to the Supplier and obtaining a proper replacement,

as soon as possible. Documentation showing the proof of exchange is to be retained as necessary back-up.

2.19.8.7. Travel

- 2.19.8.7.1. The Travel Authorization form shall be completed and approved by the Executive Director in accordance with the Travel Policy.
- 2.19.8.7.2. P-Cards shall be used for travel expenses such as lodging, airline tickets, ground transportation, car rentals, and expenses as outlined in the Other Expenses section of the Travel Policy.
- 2.19.8.7.3. Transactions that are placed on the P-Card shall not conflict with the Agency's Travel Policy.

2.19.8.8. Sales and Taxes

- 2.19.8.8.1. The Agency is exempt from paying State of Florida sales and use tax.
- 2.19.8.8.2. At the time of purchase, it is advised the Cardholder mentions this to the Supplier.
- 2.19.8.8.3. Purchases made outside the State of Florida are subject to the laws of the state in where the purchases are made.

2.19.9 P-Card Documentation

2.19.9.1. Receipts

- 2.19.9.1.1. Cardholders are responsible for obtaining and retaining all related receipts, return credits, and any necessary additional documentation for proof and description of purchase.
- 2.19.9.1.2. All receipts for P-Card purchases shall be detailed and itemized. Receipts shall show all purchase items and total amount.

2.19.9.2. Lost Receipts

- 2.19.9.2.1. In the event a Cardholder is unable to locate a receipt or additional related back-up for proof of purchase, the Telephone Order/Missing Receipt form shall be completed. This form shall be used in moderation. Continual use of the Telephone Order/Missing Receipt may result in the cancellation of the Cardholder's P-Card.
- 2.19.9.2.2. Taking a picture of your receipt immediately upon its presentment using a Smart Phone, is a preferred method to avoid lost receipts.

2.19.9.3. Record Retention

It is recommended that the Cardholder make additional copies of related documentation for their records.

2.19.10. P-Card Review and Payment Procedures

2.19.10.1. Verification & Payment Procedures

- 2.19.10.1.1. The Cardholder shall review the monthly statement for accuracy and attach all related receipts, return credits, and any necessary additional documentation for proof and description of purchase.
- 2.19.10.1.2. The P-Card Reconciliation Form shall be completed and signed by the Cardholder, Management/Department Purchasing Card Program Administrator and the Department Director.
- 2.19.10.1.3. The Cardholder's P-Card monthly statement, related back-up, and the P-Card Reconciliation Form shall be sent to the Finance Department for final payment to the Issuer.
- 2.19.10.1.4. The Cardholder shall send all documents to the Finance Department within two weeks from the monthly statement due date to insure payment is made in a timely manner.

2.19.11. P-Card Spending Limit Procedures

2.19.11.1. Dollar Limitations

- 2.19.11.1.1. All Cardholders are provided a set dollar limit towards their P-Card. These limits shall remain in effect unless revised by the Executive Director (or designee).
- 2.19.11.1.2. The limits shall be defined in one of the following four categories for each 30-day billing cycle.
 - (a) Category One - \$1,000 (single transaction) - \$2,500 (monthly limit).
 - (b) Category Two - \$2,500 (single transaction) - \$5,000 (monthly limit).
 - (c) Category Three - \$5,000 (single transaction) - \$10,000 (monthly limit).
 - (d) Category Four - As determined and approved by the Executive Director on a case-by-case basis.

2.19.11.2. Increase Limits

- 2.19.11.2.1. The Purchasing Card Request Form shall state whether the Cardholder's P-Card is of permanent or temporary use.
- 2.19.11.2.2. Permanent increases to Category Four shall be justified with appropriate reason for the increase. Examples include, but are not limited to pre-approved travel by the Executive Director and the

consistent need to purchase non-capital supplies or services within the Policy guidelines.

2.19.11.3. Temporary Increase shall not exceed 30 days.

2.19.12. Disciplinary Action Procedures

2.19.12.1. Prohibited/Improper Use Action

2.19.12.1.1. Upon proper investigation, prohibited, improper, or unauthorized use of the P-Card may subject the Cardholder to disciplinary actions.

2.19.12.1.2. Disciplinary actions may include required reimbursement to the Agency for the total amount of the improper charges through payroll deduction, direct payment and/or personal check provided by the Cardholder.

2.19.12.1.3. Failure to submit reports related to the Cardholder's activity within the time periods specified in this policy and related procedures may result in suspension or termination of P-Card privileges.

2.19.12.1.4. If the Agency initiates legal proceedings to recover amounts owed by the Cardholder, the Cardholder shall agree to pay court costs, reasonable attorney fees and other expenses incurred by the Agency.

2.19.13. P-Card Reporting and Auditing

2.19.13.1. In addition to reviews by the Executive Director (or designee), the Agency's Finance Department shall perform reviews of purchases along with periodic operational and compliance audits.

2.19.13.2. The Purchasing Card Program Administrator shall provide the Executive Director and the Finance Department with a list of Cardholders, including account numbers and spending limits.

2.19.13.3. The Purchasing Card Program Administrator shall perform a periodic inventory of P-Cards.

2.19 PROCUREMENT CARD PROGRAM

2.19.1 Introduction

- 2.19.1.1 The Riviera Beach Community Redevelopment Agency Procurement Card Program is designed to improve efficiency in processing low dollar transactions for materials, supplies and other items needed for daily operations. The Procurement Card (“Card”) provides an opportunity to simplify transactions less than \$1,500.00 and save on administrative costs. Procurement Cards will be issued to department staff designated by the Executive Director as an alternative method for making purchases.
- 2.19.1.2 Further, a Card (Debit or Credit Card) will be issued to Employees and members of the CRA Board of Commissioners who have an annual assigned travel and training budget for booking CRA related travel ONLY. The use of the Procurement Card as it relates to CRA related travel is subject to the travel restrictions in Section 2.12.
- 2.19.1.3 The Procurement Card Program is designed to empower selected employees to make direct pay purchases less than \$1,500 in accordance with this policy. The goals of the Program include the following:
- Allow more convenient and efficient methods of purchasing small items.
 - Offers an efficient, low-cost procurement and payment mechanism which significantly reduces the time between need and acquisition while providing sufficient reporting to management.
 - Streamline the payment process and reduce administrative costs for acquisition of small dollar purchases (less than \$1,500.00).
 - Payments may be processed in excess of \$1,500.00 by the Executive Director only up to the Procurement Card limit but not in excess of the Executive Director’s sole delegated authority.
 - Provide greater flexibility to CRA departments to obtain needed materials, supplies and travel related purchases.
 - Provide designated Employees and CRA Board of Commissioners the ability to book CRA related travel that has been preapproved by the Executive Director and consistent with the Agency’s Travel Policy.
- 2.19.1.4 The Executive Director shall designate an Employee as the CRA Procurement Card Administrator. The Procurement Card Administrator is responsible for issuing all Procurement Cards and is responsible for establishing the card profiles that dictate card constraints. All cardholders are associated with a card profile with limits that are predefined and enforced at the point of purchase by the issuance’s company’s electronic control features. Limitations may be established for single and monthly transaction credit limits, types of vendors from whom purchases can be made, and number of transactions per day.
- 2.19.1.5 The program will allow the cardholder to purchase approved commodities and services directly from CRA vendors. Each procurement card is issued to a named individual and the CRA is clearly shown on the card as the Government buyer of goods and services.
- 2.19.1.6 The cardholder is given inherent authority to spend budgetary funds through cardholder privileges and must be aware of budget constraints at each use. Failure to maintain purchases within budgetary constraints can result in suspension or revocation of the Card at the Executive Director’s discretion.

When the cardholder signs the Procurement Cardholder Agreement, the employee accepts responsibility for all purchases charged against the card and any liability from abuse or violation of the terms of the agreement. Only the authorized cardholder, whose name appears on the face of the Procurement Card, should purchase materials and supplies with the Procurement Card assigned to them.

2.19.1.7 The Finance Department will monitor the performance of the program. All questions or concerns should be directed to:

Procurement related:	Executive Director	844-3408
Accounting related:	Procurement	844-3408
	Card Administrator (Designated)	

2.19.2 PURPOSE

The purpose of these policies and procedures is to accomplish the following:

- To provide an efficient method of purchasing and paying for goods and services not exceeding \$1,500 per purchase; or for approved CRA related travel. The procurement purchase limit is based on the upper limit threshold for asset tracking established by the State of Florida. The Card may be used for the amounts pre-approved for CRA related travel.
- To reduce the use of field purchase orders and petty cash.
- To ensure Card purchases are in accordance with the CRA's Procurement Policies and Procedures.
- To reduce the time spent by the Operations Manager & Public Information Officer and Finance Department processing low dollar transactions.
- To allow the use of Card for travel related purposes given increased Homeland Security scrutiny which requires credit card purchases for air travel and car rentals.
- To provide for disciplinary action if the procurement cards are misused.
- To ensure that the CRA bears no legal liability for inappropriate use of procurement cards.
- To authorize the Executive Director and designees to institute additional procedures and controls.
- To establish a set of procedures for use of Procurement Card.

The policies and procedures provided herein are minimum standards for Employees and Commissioners. The Executive Director and his designees may establish additional controls if necessary.

2.19.3 Definitions

- 2.19.3.1 **CARDHOLDER**- The employee issued a purchasing card that is responsible for all transactions made on the card.
- 2.19.3.2 **CARDHOLDER PROFILE** - The description of the cardholder single transaction and monthly limits, blocked Merchant Category Codes (MCCs), default G/L Account Strip, reporting hierarchy, physical address, and associated P-Card Site Coordinator.
- 2.19.3.3 **SINGLE TRANSACTION CREDIT LIMIT**- Restricts the dollar amount of the cardholder's individual purchase established by the type of card profile.
- 2.19.3.4 **DEPARTMENT HEAD**- Responsible for overseeing the Purchasing Card Program in their department which includes: 1) reviewing and validating purchases made by Cardholders (monitoring the Program).

- 2.19.3.5 **CRA PROCUREMENT CARD ADMINISTRATOR**-The individual appointed by the City Manager, Purchasing Director, to support the administrative functions of the Purchasing Card Program within the City.
- 2.19.3.6 **ISSUING BANK**-The bank that issues the Purchasing Cards (VISA Cards) in the CRA'S' name and to whom the CRA pays the monthly charges. Currently, the issuing bank for the CRA P-Card is BB&T Bank. The CRA Corporate credit card issuer is BB&T
- 2.19.3.7 **MCC** - Merchant Category Code, a code established by VISA that describes the merchant's primary business.
- 2.19.3.8 **MERCHANT**- Any organization that sells commodities, services, equipment, or construction to the District. Same as Supplier or Vendor.
- 2.19.3.9 **MONTHLY TRANSACTION CREDIT LIMIT**- Restricts the dollar amount of the cardholder's cumulative purchases for each billing period established by the type of card profile.
- 2.19.3.10 **DEPT. HEAD** - Responsible for overseeing the Purchasing Card Program in their dept.
- 2.19.3.11 **PROCUREMENT** - Includes purchasing, buying, renting, leasing, or otherwise acquiring any commodity, service, or equipment.
- 2.19.3.12 **PROCUREMENT CARD** - Same as a Purchasing Card or P-Card.
- 2.19.3.13 **PROCUREMENT CARD RECONCILIATION/EXPENSE/ REPORT** - Expenditure report used to document, explain and report all monthly procurement card transactions and the reason/ benefit for each purchase. This report must be reconciled to the cardholders' monthly billing statement each month and must be submitted to the Purchasing Department before the 25th day of each month following receipt of the Monthly Billing Statement.
- 2.19.3.14 **PURCHASING** - Same as Procurement.
- 2.19.3.15 **PURCHASING CARD** - The VISA card issued by the CRA for Direct Payment of small purchases less than \$1,500.00.
- 2.19.3.16 **PURCHASING CARD COMPANY** - Same as Issuing Bank.
- 2.19.3.17 **PYRAMIDING** - When a cardholder subdivides an order to circumvent the Purchasing Policies, Procedures, and Guidelines, such as splitting a payment to stay within the single purchase limit, **THIS IS NOT ALLOWED**
- 2.19.3.18 **RECEIPT** -Various forms of documentation constitute a Purchasing Card receipt. When available, the original invoice is still the most desired receipt with the appropriate packing slip (s), but some vendors send only priced packing slips which are an acceptable substitute. If the packing slips do not have the prices extended with total costs, the packing slips should be matched to the original order or invoice.

2.19.4 How it Works

The Procurement Card System simplifies the procurement/disbursement process. Procurement responsibility is delegated to the ordering department enabling an authorized cardholder to place an order directly with the vendor.

When a purchase authorization is requested by the supplier at the point-of-sale, the Visa purchasing card system validates the transaction against preset limits established by the Executive Director and the Procurement Card Administrator. All transactions are approved or declined electronically based on the pre-established procurement card authorization criteria. The authorization criteria may be adjusted periodically as needed and may include, but is not limited to, the following:

- Number of transactions allowed per month
- Single purchase limit (not to exceed \$1,500)

- Monthly spending limits
- Approved merchant category codes
- Number of transactions allowed per day

The authorization process occurs through the electronic system that supports the procurement card processing services under the CRA agreement with BB&T or the issuing company.

2.19.5 **Duties and Responsibilities**

The following is a summation of the duties and responsibilities of the individuals and organizations involved in the Procurement Card Program.

2.19.5.1 Cardholder Duties and Responsibilities

- Ensure the Procurement card is used for official CRA purpose only.
- Hold and secure Procurement card and account number at all times.
- Ensure purchased items fall within the cardholder's authorized purchasing limits and available budget funds.
- Not receive any cash back for refunds or exchanges; refunds or exchange must be credited back to Procurement Card.
- Make sure there is no sales tax or no back-orders.
- Sign, collect and save sales receipts.
- Match receipts with monthly billing statement.
- Review monthly statements for validity of all transactions.
- Identify disputed charges; attempt to resolve discrepancies with vendors and formally dispute transactions when necessary.
- Review monthly charges with supervisor.
- Ensure signed receipts are attached to Monthly Reconciliation Report and forwarded to the Finance Department before the 25th of each month for all transaction reflected on current month billing statement.
- Ensure each purchase listed on the Monthly Reconciliation Report has clear description and explanation of purpose/use.
- Report lost, stolen or missing cards immediately to the Procurement Card Administrator; follow-up with written notification via e-mail or interdepartmental memo.
- Return Procurement Card to the Procurement Card Administrator when separating or ending employment with the CRA; or no longer a CRA Board member.
- Comply with all Purchasing and Procurement Card policies and procedures

2.19.5.2 Procurement Card Administrator Duties and Responsibilities

- Responsible for overseeing the Procurement Card Program in department
- Exercise judgment and restraint in requesting Procurement Cards for staff. Cards should only be issued to employees with justifiable need to have a Card.
- Ensure the cardholder follows all requirements of this policy when making purchases with card.
- Annually evaluate and affirm the continuing need for each Employee or Board member to have a card and associated credit limit.
- Ensure each cardholder appropriately completes the Monthly Reconciliation Report with sufficient descriptions of official purpose and forwards to the Finance Department before the 25th of each month.

- Review all monthly billing statements with cardholder. Ensure the cardholder signed the Monthly Reconciliation Report and signed receipts for each transaction are attached.
- Approve and sign cardholder Monthly Reconciliation Statement, accepting responsibility that all purchases are legitimate CRA purchases and comply with CRA Policy.
- Make sure there is no sales tax or no back-orders
- Ensure availability of funds and proper account codes

2.19.5.3 CRA Board Duties & Responsibilities

- Verify availability of funds with Finance Department prior to making purchase.
- Ensure the Procurement Card is used only for official CRA purposes, namely travel related expenses, subject to restrictions in Section 2.12. The use of the Procurement Card for office supplies and non-travel related meals are strictly prohibited.
- Sign, collect, save and submit all purchase receipts to Finance Department for preparation of Monthly Reconciliation Report
- Make sure there are no sales or back orders.
- Review monthly billing statement for validity of all transactions.
- Immediately report disputed charges to the Finance Department for appropriate action.
- Approve and sign cardholder Monthly Reconciliation Statement, accepting responsibility that all purchases are legitimate CRA purchases and comply with this policy

2.19.5.4 Procurement Card Administrator (Finance Manager)

- Coordinate program policy issues
- Issue list of commodity codes to department heads
- Block commodity codes for Procurement Card Program
- Initiate training program for all cardholders
- Coordinate issuance and cancellation of cards
- Maintain policy and cardholder guides/manuals
- Evaluate Procurement Card feedback from suppliers and from departments
- Coordinate and maintain internal controls
- Participate in ongoing program reviews
- Establish and monitor benchmarking objectives
- Conduct semi-annual inventory of Procurement Cards
- Ensure timely completion of travel expense reports and block card usage for late reports.
- Immediately report via memorandum to the Executive Director any and all violations of the Travel Policy as it relates to the use of the Procurement Card.

2.19.5.5 Finance Department / Accounting

- Monitor charges for proper accounts and fund availability
- Receive approved monthly statement from all cardholders
- Receive consolidated statements from Procurement Card issuer
- Confirm that all charges are authorized by department head

- Notify Department Head/Procurement Card Administrator when approved monthly statements are not received.
- Pay all non-disputed data into Finance system
- Process accounting data into Finance system
- File and store statements, receipts, etc.
- Monitor missing documentation and notify the Procurement Card Administrator
- Notify the Procurement Card Administrator of any violations/discrepancies

2.19.5.6 **Internal Auditor**

Conduct periodic operational and compliance audits and reporting.

2.19.6 Issuance and Control of the Procurement Card

2.19.6.1 Procurement cards will be issued to individual employers who frequently purchase goods and services in single purchase amounts of \$1,500 or less. The Executive Director will determine which department heads and other employees will receive procurement cards. Procurement cards may also be issued to Elected Officials for travel purposes ONLY.

2.19.6.2 The procurement card will have the employee's name, the CRA name, and the expiration date embossed in the face of the card. The procurement card issuing company will not have individual cardholder's information other than the cardholder's work address, work phone number on the application. No credit records, social security numbers, etc. of the cardholder are maintained. All requests for new cardholders, changes to current cardholders, or changes to authorization must be made by the department head by submitting a request form to the Procurement Card Administrator. The Executive Director will make the final decision on all requests.

2.19.6.3 When the Finance Department or designee receives a procurement card from the issuing card company, the cardholder will be required to personally take receipt of the card and sign a certification and receipt form. The cardholder will be given a copy of the Procurement Credit Card Policies and Procedures Manual and an oral review of the program. The Procurement Card Administrator or designee will notify the requesting department upon the issuance of all procurement cards via e-mail.

2.19.6.4 When a cardholder signs a certification and receipt form, the employee accepts responsibility for all purchases charged against the card and liability for abuse or violation of the terms of this policy. Only the authorized cardholder, whose name appears on the face of the procurement card, should purchase materials and supplies with the procurement card assigned.

2.19.7 Purchasing Guidelines for Cardholders

2.19.7.1 Procurement Card Transaction Flow

- Cardholder places an order by phone, fax, mail, Internet or over the counter.
- Cardholder submits a copy of the CRA's tax exempt certification.
- Merchant receives authorization for the purchase
- Cardholder receives goods or services with invoice/receipt.
- BB&T or the issuance company will provide the CRA one monthly Billing Statement for each procurement card. The statement covers the periods from the 27th of the previous month through the 28th of the current month. Payments must be processed and made by the Finance Department within 14 days.

- At the end of each monthly cycle, each cardholder's purchase receipts must be reconciled against his/her individual Monthly Billing Statement. The monthly cardholder's reconciliation process must be completed by the 25th of each month.

2.19.7.2 Internet Purchases

- Purchases on the Internet are allowed only on secured sites. Internet Explorer displays "https" on the screen when entering a secure site. If this prompt does not appear, do not proceed with the transaction.
- When at a vendor's website, indicate to the vendor the purchase is with a VISA Procurement Card.
- If allowed to enter any blank fields with descriptions, then write, "order Number: "P-Card ##### where ##### is your department's identifying.
- Request the invoice be sent to cardholder's individual department by completing billed to address.
- Sale tax should not be applied to the purchase; the CRA tax is tax exempt. If the vendor requires a tax-exempt number, a copy can be found in the CRA fax machine and should be faxed to the vendor.
- Print the email order confirmation in order to show paid receipt and attached the signed packing slip when the item is received. If the email order confirmation was not printed and/or lost, use the priced slip as a substitute receipt.

2.19.7.3 When the Item is Received

- The employee that purchased the item or designee should approve the purchase by signing the receipt, invoice, email confirmation, or packing slip after the item is received.
- If the items purchased are not specifically identified, then handwrite the name of the vendor, date of purchase, item description, and price for each item purchased.
- For each transaction, staple documentation together, such as receipt, invoice, charge slip, email confirmation, packing slip, and any required approval.

2.19.7.4 Over – The – Counter

- Cardholder should provide vendor with VISA Purchasing Card information. If your purchase is denied for any reason, contact customer support by calling number listed on back of Card.
- Sales tax should not be applied to the purchase; the CRA is tax exempt. The Tax-exempt form can be obtained from the Finance Department.
- Obtain paid receipt, charge slip, and any other supporting documentation when appropriate.
- The employee that purchases the item should approve the purchase by signing the receipt or invoice upon item receipt. If the items purchased are not specifically identified, then handwrite the name of the vendor, date of purchase, item description, and price for each item purchased.

2.19.7.5 For each transaction, staple together receipt, invoice, charge slip, and any required approval: documentation should be attached to Monthly Reconciliation Report and forwarded to the Finance Department before the 25th of the month.

2.19.8 Lost or Stolen Procurement Cards

- If a procurement card is lost or stolen, the cardholder or department representative must immediately notify the purchasing card company and the Purchasing Card Administrator of the loss.
- The cardholder will be responsible for reporting all information necessary to reduce the liability to the CRA for a lost or stolen card.
- The department is responsible for all cost associated with a lost or stolen card.
- Disciplinary action will be issued by the Executive Director in the event that the Finance Department or bank is not notified in a timely manner.

Termination or Transfer of Cardholder

- 2.19.8.1 When an employee ends his or her employment or is transferred to another department, the Department Head must collect the procurement card and destroy it. The department must then submit the destroyed card to the Procurement Card Administrator, who will notify the bank to cancel the card.
- 2.19.8.2 If the department is unable to collect the procurement card when an employee terminates, the Department Head must immediately notify the purchasing card company and the Procurement Card Administrator. The Procurement Card Administrator will ensure that the card is cancelled.

2.19.9 Limitations on Use of Procurement Cards

- 2.19.9.1 **Cardholder Use Only**-The procurement card may be used only by the employee or Board member whose name is embossed on the card. No other person is authorized to use the card.
- 2.19.9.2 **CRA Purchase Only**-The procurement card is to be used for CRA authorized purchases only. The procurement card cannot be used for any personal use and any such use will require immediate reimbursement and will result in disciplinary action which may include dismissal and/or criminal prosecution.

2.19.10 Dollar Limitations

- 2.19.10.1 The Procurement Card Administrator approving the assignment of a procurement card will set two (2) limits for each cardholder: A single purchase limit and a 30-day limit. The maximum limit shall be \$1,499 for a single purchase and \$2,500 during the 30-day billing cycle. Requests for spending limit approved by the Executive Director
- 2.19.10.2 A purchase may be made of multiple items, but the invoice cannot exceed \$1,500 or the cardholder's limit if less than \$1,500. Payment for purchases shall not be split to stay within the single purchase limit.
- 2.19.10.3 The cardholder maximum single purchase dollar limit and 30-day billing cycle limit set forth in IX (B) of this policy may be temporarily increased during times of natural disasters and other CRA emergencies. In such instances, the CRA Executive Director may increase cardholder limits as necessary and appropriate to address CRA needs.

2.19.11 Other Conditions and Limitations

- 2.19.11.1 All items purchased over-the-counter must be immediately available. No back-ordering is allowed
- 2.19.11.2 All items purchased during telephone transaction must be delivered in a single delivery. If an item is not immediately available, no back-ordering is allowed
- 2.19.11.3 All items purchased by telephone must be delivered by the vendor within the 30-day billing cycle. The order should not be placed without this assurance.

2.19.12 Prohibited Uses of Procurement Cards

The following types of items may not be purchased with a procurement card, no matter the dollar amount:

- Gasoline, fuel, or oil (except for approved travel for office CRA business when using CRA vehicles and rental cars only)
- Food or beverages to be consumed away from CRA premises
- Cash advances, Gift Certificates or Gift Cards
- Inventory items
- Items on a blanket purchase order
- Capital outlay and expenditures related to capital projects
- Personal items or uses
- Utilities and telephone expenses, including long distance calls and cellular phone and iPad charges
- Any additional goods or services specifically restricted by the Accounting Department

2.19.13 Violations

- 2.19.13.1 Purchases from vendors that create conflicts of interest, i.e., companies owned by the CRA employee or the employee's relatives, etc.
- 2.19.13.2 When making purchases it is the responsibility of the ordering department to ensure all "extra" charges such as freight handling, set up, etc. are considered before a purchasing card transaction is made. A vendor's willingness to honor a procurement card transaction exceeding \$1,500 does not authorize departments to make such purchases.
- 2.19.13.3 Multiple procurement card transaction to circumvent the \$1,500 limit.
- 2.19.13.4 Procurement card transactions referenced in section titled "Prohibited Uses of Procurement Cards".
- 2.19.13.5 Failure to produce proper documentation, receipts, invoices, monthly statements, etc. to the Finance Department for prompt payment
- 2.19.13.6 Failure to report lost or stolen procurement card in accordance with section titled "Lost or Stolen Procurement Cards."
- 2.19.13.7 Continued charging to accounts when funds are not available.
- 2.19.13.8 Any abuse or misuse of the Procurement card or of this procedure shall result in the card and its privileges being suspended or revoked as determined by the Executive Director.
- 2.19.13.9 Further, the Procurement Card Administrator will refer violations and discrepancies to the Executive Director for disciplinary or other appropriate action as outline in the section entitled "Disciplinary Action Guidelines."
- 2.19.13.10 If a violation involves an Elected Official or Board member, the Executive Director shall refer the matter to the Board of Commissioners for resolution.

2.19.14 Procedures for Documenting and Paying for Purchases

2.19.14.1 General Information

- 2.19.14.1.1 When using the procurement card, the department will make the purchase at the best possible price.
- 2.19.14.1.2 Since the procurement card purchase is initiated at the department level, there is no automatic encumbrance of budget funds. Therefore, the department must check and ensure that the account being charged has funds readily available for any procurement card transaction at any given time.

2.19.14.2 Documentation of Over the Counter Purchases

- 2.19.14.2.1 When a purchase is made, the cardholder must obtain the customer's copy of the charge slip in addition to the detailed invoice/receipt. The charge slip or related case register slip must show in sufficient detail the type and number of items purchased with the unit cost.
- 2.19.14.2.2 The charge slip and detailed invoice/receipt must be signed and retained by the cardholder or by the department representative until forwarded to the Procurement Card Administrator with the monthly statement.
- 2.19.14.2.3 The CRA is exempt from sales tax. The cardholder must ensure that the vendor is aware of this and that sales tax is not paid.

2.19.14.3 Missing Documentation

If for some reason the cardholder does not have documentation of the transaction to send with the statement, the cardholder must try to obtain a copy and if this is not possible, a Missing Receipt Form must be completed. The description will include a description of each item, the number of items purchased, the unit cost, the date of purchased, the vendor name and why there is no supporting documentation. Continued incidents of missing documentation may result in the cancellation of the employee's, Elected Official or Board member procurement card.

2.19.14.4 Payment and Invoice Procedures

- 2.19.14.4.1 The procurement card company will issue an individual billing statement for each cardholder and one consolidated statement for all cardholders to the Accounting Department. The Accounts Payable Technician will forward a copy of the monthly billing statement to each cardholder at the appropriate department. The statement of account will list all transaction processed during the previous 30 days. If no purchases were made on the procurement card during the billing cycle, no statement of account will be generated unless adjustments for previously billed transactions have been processed during the cycle.
- 2.19.14.4.2 The cardholder must review the statement and note any errors. Procurement card slips/receipts for all items listed on the statement should be attached to the statement. Account numbers for each item (or account numbers and total dollar amounts for groups of items) will be written on a designated payment authorization form to be attached to the statement. The statement will then be reviewed and the form signed by the department representative designated by the Department Head by signing the form, the designated department representative is certifying that all charges are appropriate, funds are available, and payment is authorized based on the attached receipts. Once the department representative has reviewed all statements for which they are responsible, the statements and forms are forward to the Finance Department. All statements will be forwarded to the Finance Department within five (5) working days after receipt.

2.19.14.4.3 The Finance Department will ensure that the procurement card charges are submitted for payment on a timely basis and that the consolidated statement received is reconciled against the individual cardholder statement forwarded from the department. The Department Head will be notified when individual statements are not received in the allotted time. Continued failure to meet the five (5) working day deadlines may result in the revocation of procurement cards at the discretion of the Executive Director.

2.19.15 Disputes

- 2.19.15.1 If items purchased with the procurement card are defective, the cardholder must return the items to the vendor for replacement or credit. If the service paid for with procurement card is faulty, the vendor must be notified and asked to correct the situation or provide a credit. If the vendor refuses to replace or correct the faulty item or service, the purchase will be considered in dispute.
- 2.19.15.2 It is essential that the time frames and documentation requirements established by the procurement card issuer be followed to protect the cardholder's rights in dispute. Dispute policies and procedures issued by the Procurement Card Administrator will be provided at the time procurement cards are issued to cardholders.
- 2.19.15.3 A disputed item must be explained with a note on the cardholder's statement of account before the statement is forwarded to the Finance Department for payment.
- 2.19.15.4 The cardholder contacts the Merchant about the transaction and supplies the necessary information to begin the resolution process, and the cardholder completes the BB&T Visa or issuance company Dispute Form and submits it to Finance Department explaining the reason(s) for the dispute as well as a copy of the statement if the item has posted. The Finance Department will then place the transaction into dispute status.
- 2.19.15.5 If the problem is resolved between the Merchant and the cardholder, the cardholder should write and submit to the Finance Department the solution agreed upon on the bottom of the Dispute Form. If an agreement cannot be reached the following steps will be complete:
- After the item has been entered as a dispute, BB&T or the issuance company must determine who is responsible by researching the transaction including requesting a copy of the sales draft when necessary. When responsibility for the transaction is determined, the dispute will be settled on-line.
 - When an account is in dispute status, the disputed amount is still included in calculating the available money for authorization (monthly limit). At the time the item is placed in dispute, it is removed from all finance charges, late charges, over-limit fees, past due amounts, and calculations. Finance charges which accrue from posting until the item is placed in dispute must be handled according to CRA policy. Any cardholder statements generated while the account is in dispute will display the following message:
YOUR ACCOUNT IS IN DISPUTE FOR \$XXX.XX. THIS AMOUNT HAS NOT BEEN INCLUDED IN THE FINANCE CHARGE OR PAYMENT CALCULATIONS.
- 2.19.15.6 If the cardholder is actually responsible for the transaction, the dispute is settled in favor of BB&T or the issuance company and no further actions are

required. If the cardholder is not responsible for the transaction, the dispute is settled for the cardholder and the charge back process may be initiated against the Merchant.

- 2.19.15.7 If there continues to be a problem with a particular merchant, the cardholder should notify the Procurement Card Administrator of the problem.

2.19.16 Review of Purchases by Department/Division

- 2.19.16.1 Because of their knowledge of the job responsibilities and requirement, department representatives are required to review each procurement card expenditure (item purchased, amount, and vendor) to ensure the goods or services were necessary, and for official use.
- 2.19.16.2 When purchases are questioned, the Department Head or designated department/division representative will be responsible for resolving the issue with the cardholder. If the Department Head cannot be satisfied that the purchase was necessary and for official use, the cardholder must provide a credit voucher providing the item(s) were returned for credit or a personal check for the full amount of the purchase. Checks must be sent to the Finance Department with an explanation and account number. A copy will be forwarded from the Finance Department with an explanation and account number. A copy will be forwarded from the Finance Department to the Executive Director. The employee will be subject to disciplinary action as outlined herein.
- 2.19.16.3 Serious or repeated misuse of the card will result in the revocation of the card. Employees inappropriately using their procurement card will be subject to disciplinary action as outlined herein.
- 2.19.16.4 To help the Department/Divisions with the reviews, management reports will be available from the purchasing card company.

2.19.17 Disciplinary Action Guidelines


2.19.17.1 Violations/Abuse

- 2.19.17.1.1 Participation in the CRA Procurement Card Program is a convenience that carries responsibilities along with it. Procurement Cards are the property of the CRA and shall be used with good judgment. Cardholders are expected to comply with internal control procedures in order to protect CRA assets. This includes keeping receipts, reconciling monthly statements, and following proper card security measures.
- 2.19.17.1.2 Improper use of the card can be considered misappropriation of CRA funds, which may result in disciplinary action up to and including termination and/or criminal prosecution. See CRA's Policy for Types of Disciplinary Action. Acts of abuse, misuse, and violation, includes but is not limited to:
- Purchase of item in excess of authorized amounts or budgeted funds.
 - Purchase of unauthorized or prohibited goods/services.
 - Making multiple transactions with the same vendor, on the same day, to circumvent single transaction limits (pyramiding).
 - Not providing proper documentation, receipts, invoice, monthly statements, etc.
 - Purchase of capital outlay items (requiring Purchase Orders).

- Purchase from vendors which create conflicts of interest, such as relatives
- Purchase of personal goods/services.
- Failure to report a lost or stolen card in a timely manner
- Not performing the Cardholder Monthly Reconciliation in a timely manner.

2.19.17.2 Disciplinary Action

- 2.19.17.2.1 If a cardholder abuses the program or violates the procedures, the Department Head must complete the Abuse Notification Form, and send to the Procurement Card Administrator. Upon receipt of the Abuse Notification Form, the CRA Procurement Card Administrator, will suspend the card (establishing \$1.00 limit) until the issue is resolved. The Executive Director will receive a copy of the complaint and the appropriate disciplinary action will follow depending on whether the abuse is determined to be either a minor or major violation. The discipline will be determined by the Executive Director. Utilizing the CRA's policy of progressive discipline, the disciplinary action may range from a caution through dismissal. If criminal in nature the Chief of Police will be notified for further prosecution.
- 2.19.17.2.2 For violations by elected officials or Board member, appropriate action will be determined by a simple majority (3/2) vote of the CRA Board of Commissioners.
- 2.19.17.2.3 In addition to any administrative and disciplinary action that may be taken, the employee will be required to reimburse the CRA for the total amount of any improper or unauthorized charges. The payment should be made by check or money order and delivered to the Department Head when the statement is reconciled at month-end.

	POLICY AND PROCEDURE
	SUBJECT: PURCHASING CARD POLICIES AND PROCEDURES ADMINISTRATION

DATE January 2017

FN-17-2

PURCHASING CARD PROGRAM

The City of Riviera Beach Purchasing Card Program is designed to provide a broad perspective and clear over view on the fundamentals of establishing and managing commercial card purchases. A Purchasing Card (P-Card) is a type of commercial credit card used by an organization for the payments of goods and services. P-Cards allow an organization to utilize the existing credit card infrastructure to procure goods and services in a timely manner, reduce transaction costs, take advantage of Supplier discounts and track expenses.

The Purchasing Card Policies and Procedures (the Policy) establishes guidelines and standards for Employees and Departments within the City of Riviera Beach (City) as it relates to the Purchasing Card Program (PCP).

PURPOSE OF THE POLICY

The Policy establishes guidelines and standards to ensure an efficient method to the purchasing of goods and services from a Supplier. The following procedures are set in order to safe guard the City's assets and prevent inappropriate mishandling of funds by defining responsibilities and the handling of P-Cards. It is important that proper performance and P-Card handling procedures are adhered.

PERSON AFFECTED

- A. All Authorized Employees and Departments (Cardholders) whom have been issued a P-Card.
- B. Purchasing Department
- C. Finance Department
- D. Treasury Division

POLICY

- A. All Cardholders shall have an awareness of strong internal controls in order to minimize the potential mishandling of funds, safeguard against losses, and to prevent fraudulent activities.
- B. P-Cards shall only be issued to a Cardholder who has been employed with the City for more than six months and is in regular employment status.
- C. A Manager may receive a P-Card while in probationary status.
- D. All Cardholders shall be approved by the Department Director and properly signed off by the City Manager or the City Manager's designee.
- E. All Cardholders shall sign the Cardholder Agreement form and acknowledge receipt of the Policy to ensure understanding and execution to the policies and procedures outline therein.

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- F. All proper documentation such as receipts, invoices, and related documentation shall be retained by the Cardholder to indicate back-up and description for all purchases. These documents shall be provided with the P-Card monthly statement. The Bank of Montreal Credit Card requires online reconciliation of receipts and business statement. These documents are to be uploaded as electronic receipts.
- G. Cardholders shall not exceed the designated spending card limit unless approved in writing by the Department Director or their designee. Finance Director, Purchasing Director, or City Manager. The Purchasing Card Request Change form shall be completed, signed and submitted to the Purchasing Card Program Administrator in order for changes to be made to a P-Card.
- H. Cardholders are prohibited from allowing other Employees to use their card; the P-Card shall be used only by the Cardholder whose name is embossed on the card.
- I. The Cardholder may make purchases for other Employees within their Department or Division if approved by Management in writing. Cardholders shall be responsible and held accountable for all transaction perform on their P-Card.
- J. P-Cards shall be used for City authorized purchases and items related to Official City business.
- K. P-Cards shall not be used for personal use of any kind. Such items shall require immediate reimbursement and upon further investigation may result in disciplinary action such as the dissolution of card uses and privilege up to and including termination and/or criminal charges.
- L. The Policy outlines purchases that are prohibited. In the event a prohibited item is purchased, immediate reimbursement shall be required and upon further investigation may result in disciplinary action such as the dissolution of card use and/or privileges up to and including termination and/or criminal charges.
- M. The Purchasing Card Program Administrator shall cancel a P-Card of any Cardholder if suspicious activity is found, upon request from Management or Department Director, or at the Purchasing Card Program Administrator's discretion.
- N. The Director and the Purchasing Card Coordinator within each Department shall ensure the Policy is enforced and properly followed. In the event that there is a violation of the set policies, disciplinary action may be taken up to and including termination.

DEFINITIONS

- A. **Cardholder(s)** - Approved Employees who are issued a P-Card.
- B. **Cardholder Agreement form** - An acknowledgement form given and signed by the Cardholder to ensure that the Cardholder's understanding, and adherence to the ethics associated with the handling and use of P-Cards.

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- C. **Directors** - All Department Directors within the City.
- D. **Issuer (i.e., bank)** – Bank of Montreal is the designated bank that issues the P-Cards for City use. The Issuer uses the services of the networks and processors to facilitate card issuance, authorize transaction, and provide data.
- E. **Management/Managers** - Directors or Managers within the City.
- F. **P-Card Reconciliation** – All reconciliations shall be completed online by scanning the receipt, uploading photo of receipt, stating a business purpose and proper coding of the expenses. A detailed process manual is attached.
- G. **Purchasing Card Coordinator** – A person assigned as authorized to attach receipts and coding to the reconciliation.
- H. **Purchasing Card Program Administrator** - A designated Employee whose primary roles is to manage the PCP and ensure the following policies and procedures are adhered.
- I. **Purchasing Card Request form** - A form to be completed in order to authorized any changes on a P-Card.
- J. **Purchase Order/Blanket Purchase Order (PO)** - An internal document generated to authorize a purchase transaction. It is provided to the Supplier and becomes a contract binding on both parties.
- K. **Supplier (i.e., vendors, merchants)** - The acceptor of P-Cards as payments for goods and services.
- L. **Telephone Order/Missing Receipt form** - A form to be submitted in the event a Cardholder has lost a receipt.
- M. **Travel Authorization form** - A form completed by an Employee when traveling for official City business.
- N. **Unauthorized Transaction** - A transaction completed on a P-Card that the Cardholder is unaware or did not authorize.

RESPONSIBILITIES

- A. **Cardholders are responsible in ensuring:**
 1. The Cardholder Agreement form and the acknowledgment towards the receipt of the Policy are properly executed.
 2. Purchases are for official Business.
 3. The retention of receipts and invoices as proof and description of purchases as well as receipt and back-up for refund/credits. The back-up shall be matched to P-Card statement as part of the online reconciliation. Receipts shall be maintained for sixty days.

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4. Notification to the Purchasing Card Coordinator and the Issuer of any unauthorized transaction completed on the P-Card.

B. Department Purchasing Card Coordinators are responsible in ensuring:

1. A sufficient budget is established to cover all purchases within their Department or Division.
2. The Cardholder's purchases are of official use.
3. If a Cardholder leaves the City, the P-Card shall be confiscated from the Cardholder and returned to the Purchasing Card Program Administrator.
4. Evaluation and approval of temporary card limits, cancelation or reissue of a P-Card.

C. Department/Division Managers are responsible in ensuring:

1. The authorization of an Employee to become a Cardholder within their Department or Division.
2. A sufficient budget is established to cover all purchases within their Department or Division.
3. The Purchasing Card Request form is completed with set spending limits established for the Cardholder with the Department Director's signature of approval.
4. The Cardholder's purchases are of official use. Management shall review the monthly statement, approve/disapprove the online reconciliation.
5. If a Cardholder leaves the City, the P-Card shall be confiscated from the Cardholder and returned to the Purchasing Card Program Administrator.
6. Evaluation and approval of temporary card limits, cancelation or reissue of a P-Card.

D. Department Directors are responsible in ensuring:

1. The final review and approval of monthly P-Card statement online before the established monthly closing date of the 24th of each month.
2. Evaluation and approval of temporary card limits, cancelation or reissue of a P-Card. All requests for temporary increase must be placed in writing to the purchasing card administrator for documentation of the increase notation. Increases are only good for a period of ten days or end of billing cycle.

E. City Manager or City Manager designee are responsible in ensuring:

1. The approval/disapproval on all Purchasing Card Request form.
2. The approval/disapproval on all new and existing P-Card Cardholders.

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F. Purchasing Card Program Administrator and staff are responsible in ensuring:

1. Policies and procedures are established, and the advisement to Management and Department Directors of any changes to the Policy.
2. The education and training of the Policy to Cardholders.
3. A P-Card is provided to the Cardholder in person upon receipt of a properly executed Cardholder Agreement form.
4. The issuance and cancellation of a P-Card. The Purchasing Card Program Administrator shall cancel a P-Card of any Cardholder if suspicious activity is found, request from Management or Department Director, or upon the Purchasing Card Program Administrator's discretion.
5. The creation of P-Card reports.
6. The set-up and approval of merchant category codes.
7. Increasing/decreasing spending limits as requested by department directors.
8. Notify department directors of after hour or weekend purchases made.
9. Training on how to complete online reconciliation.
10. Reset locked account access.

G. Finance Department is responsible in ensuring:

1. The P-Card Reconciliation is approved by appropriate department director or designated self-approver before payment. Self-approvers are designated as city council, the mayor and the city manager.
2. The scanned attachment of receipts, invoices, and any additional related documentation for proof and description of purchases as well as all necessary receipt and back-up for refund/credits are provided. The back-up shall match to P-Card monthly statement.
3. The payment of P-Card purchases within the sufficient amount of time allotted per the P-Card monthly statement.
4. The administration of 1099 reporting.
5. The performing of audits on Cardholders.
6. The coordination and maintaining of internal controls.

H. Internal Auditor is responsible in ensuring:

1. Periodic operational and compliance audits to the Policy.

P-CARD SET UP & MAINTENANCE PROCEDURES

A. Request and Issuance of P- Card

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1. P-Cards shall be requested via the Purchasing Card Request form, and approved by the Department Director and the City Manager or designee.
2. The Cardholder shall sign the Cardholder Agreement form and the Policy before receiving the P-Card in person. A copy of Cardholder Agreement form and the Policy shall be provided to the Cardholder.

B. P-Card Maintenance

1. The Purchasing Card Request form shall be completed in order to authorize any changes to a Cardholder's P-Card. These changes consist of name change, increase in card spending limit, updated contact information, etc.
2. This form shall be approved by the Department Director, the City Manager or designee and given to the Purchasing Card Program Administrator to complete the changes.
3. If you require a password reset for accessing your account, please notify one of the p-card administrators to reset your account. This function is completed in-house.

C. P-Card Security

1. The P-Card shall be kept in a secured location.
2. The P-Card shall only be used by the Cardholder.

D. P-Card Lost or Stolen

1. If a P-Card is lost or stolen, the Cardholder shall immediately notify the Issuer and the Purchasing Card Program Administrator of the loss or stolen card.
2. The Cardholder shall be responsible for reporting information necessary to reduce the liability to the City for the lost or stolen card.

E. P-Card Cancellation

1. If a Cardholder is no longer employed with the City, notification via email must be given to the Purchasing Card Program Administrator to cancel card usage. This notification shall be sent by the Department Directors, Division Managers or the Department Purchasing Card Coordinator.

P-CARD USAGE PROCEDURES

A. Making Purchases with the P-Card

1. Cardholders are authorized to use the P-Card for Official City business. Transactions placed on the P-Card should not conflict with the City's Finance Policy, Travel Policy, and any prohibited card use outlined in the Policy.

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2. There shall be appropriately funds within the Cardholder's Department/Division's budget before making a purchase with the P-Card.

B. Prohibited P-Card Use

1. The following types of items shall not be purchased with a P-Card.

- a) Personal Purchases (non-official use)
- b) Donation to charitable organizations
- c) Gasoline, fuel, or oil for personal vehicle
- d) Cash advances
- e) Holiday or seasonal decorations including plants
- f) Payments to individual and employees
- g) Weapons & ammunition
- h) Hazardous Chemicals* with exception for emergency operation at Utility
- i) Food not authorized by City Manager or his/her designee, (i.e. coffee, snacks, candy)
- j) Gifts to employees or outside persons
- k) Vehicle enhancements, mats, cushions, tinting, etc.
- l) Miscellaneous office care items such as air freshener, candles, special paper products or cleaning products, etc.
- m) Computer Hardware or Software (IT Dept. only)*
- n) Cellular Phones, Tablets or Telephone charges * cell phone bill charges may be processed by credit card by IT or Purchasing.
- o) Luxury or extravagant items
- p) Any additional goods or services specifically restricted by the Department/Division Head and Purchasing Card Program Administrator.

Exceptions allowed for categories identified by asterisk (*) above.

2. The use of the P-Card for food transactions not related to travel or per diem shall be itemized on the P-Card Reconciliation form (i.e. buying donuts and coffee for a meeting at the City).
3. Back ordering is prohibited on all items purchased over the counter.
4. Shipping goods to a non-City address is strictly prohibited.

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C. P-Card Use Exceptions

1. Gasoline, fuel or oil – Pre-approved travel in which a City vehicle is being used, or the use of a City vehicle for inter-local assistance where it is not feasible to return to the City fuel tank site for refueling.
2. Travel Expenses – All travel related transactions shall be made only after the Travel Authorization form has been completed and signed by the Department Director and funds have been verified.
3. Computer Hardware and Software – The IT staff is the only Department that is authorized to use their P-Card for computer hardware and software.
4. City Term Contracts – The Purchasing Department has approved a number of Term Contract Vendors where P-Cards shall be used in lieu of issuing a Blanket Purchase Order. This information is identified in the bid response from the awarded vendor.

D. Prohibited Transactions

1. In the event a prohibited item is purchased, the Cardholder shall provide either a credit voucher proving the item(s) were returned for credit or a personal check shall be made payable to the City for the full amount of the purchased item including applicable sales tax.
2. The check shall be sent to the Finance Department within one week of incurring the improper charge with a written explanation as to why the violation occurred and the actions taken to prevent re-occurrence.
3. In the event a prohibited item is purchased, further investigation may result in disciplinary action such as the dissolution of card use and/or privileges up to and including termination and/or criminal charges.

E. Disputed/Unauthorized Purchases

1. A Cardholder may dispute a purchased item(s) provided by a Supplier for numerous reasons such as being defective, incorrect item received, damages, unauthorized, etc. The Cardholder shall reach out to the Supplier to dispute the charges and retain either the correct purchased item or credit for the item.
2. In many cases the disputed item is credited back to the P-Card and shall reflect on the P-Card monthly statement. In the event the credit is not reflected within the monthly statement cycle, the Statement of Disputed Item form shall be completed and sent with the P-Card monthly statement, P-Card Reconciliation form, and related back-up documentation to the Finance Department for payment.
3. On the P-Card Reconciliation form, the Cardholder shall provide the Finance Department with the account number to reconcile the disputed item.

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F. Credit/Exchange

1. If a purchased item is returned for a credit, the Cardholder is responsible for obtaining a credit receipt from the Supplier as necessary back up.
2. If a purchased item is to be exchanged, the Cardholder is responsible for returning the item to the Supplier and obtain a proper replacement as soon as possible. Documentation showing the proof of exchange is to be retained as necessary back up.

G. Travel

1. The Travel Authorization form shall be completed and approved by Management in accordance with the Travel Policy.
2. P-Cards shall be used for travel expenses such as lodging, airline tickets, ground transportation, car rentals, and expenses as outlined in the Other Expenses section of the Travel Policy.
3. Transactions that are placed with the P-Card shall not conflict with the City's Travel Policy.

H. Sales and Taxes

1. The City is exempt from paying state of Florida sales and use tax.
2. At the time of purchase, it is advised the Cardholder mentions this to the Supplier.
3. Purchases made outside the state of Florida are subject to the laws of the state in where the purchases are made.

P-CARD DOCUMENTATION

A. Receipts – Must be Scanned as part of Reconciliation

1. Cardholders are responsible for obtaining and retaining all related receipts, return credits, and any necessary additional documentation for proof and description of purchase.
2. All receipts for P-Card purchases shall be detailed and itemized. Receipts shall show all purchase items and total amount. The receipt shall be scanned and entered in the online reconciliation as well as a business purpose.

B. Lost Receipts

1. In the event a Cardholder is unable to locate a receipt or additional related back-up for proof of purchase, the Telephone Order/Missing Receipt form shall be completed. This form shall be used in moderation. Continual use of the Telephone Order/Missing Receipt may result in the cancellation of the Cardholder's P-Card.
2. Taking a picture of your receipt immediately upon its presentment using a Smart Phone, is a preferred method to avoid lost receipts.

Initial of Person Reviewing



POLICY AND PROCEDURE

SUBJECT: PURCHASING CARD POLICIES AND PROCEDURES
ADMINISTRATION

P-CARD REVIEW & PAYMENT PROCEDURES

A. Verification & Payment Procedures

1. The Cardholder shall review the monthly statement for accuracy and attach all related receipts, return credits, and any necessary additional documentation for proof and description of purchase.
2. The P-Card online reconciliation shall be completed by the twenty-fourth of each month. .

P-CARD SPENDING LIMIT PROCEDURES

A. Dollar Limitations

1. All Cardholders are provided a set dollar limit towards their P-Card which shall remain in effect unless revised by the Department Director, the Finance Director or their designee and approved by the City Manager or their designee.
2. The limits shall be defined in one of the following four categories for the 30-day billing cycle:
 - a) Category One - \$2,500 (single transaction) - \$3,500 (monthly limit)
 - b) Category Two - \$3,500 (single transaction) - \$5,000 (monthly limit)
 - c) Category Three - \$5,000 (single transaction) - \$15,000 (monthly limit)
 - d) Category Four - As determined and approved on a case-by-case basis

B. Increase Limits

1. The Purchasing Card Request form shall state whether the Cardholder's P-Card is of permanent or temporary use.
2. Permanent increases to Category Four shall be justified with appropriate reason for the increase:
 - a) Ex. Pre-approved travel by the Department Director or City Manager
 - b) Ex. Non-Capital Items- The consistent need to purchase non-capital supplies or services within the Policy guidelines.
3. Temporary Increase shall not exceed 10 days.

DISCIPLINARY ACTION PROCEDURES

A. Prohibited/Improper Use Action

1. Upon proper investigation, prohibited, improper or unauthorized use of the P-Card may subject the Cardholder to disciplinary actions.
2. Disciplinary actions may include required reimbursement to the City for the total amount of the improper charges through payroll deduction, direct payment and/or personal check provided by the Cardholder.

Initial of Person Reviewing



POLICY AND PROCEDURE

SUBJECT: PURCHASING CARD POLICIES AND PROCEDURES
ADMINISTRATION

3. Failure to submit reports related to the Cardholder's activity within the time periods specified in the Policy may result in suspension of card privileges three days after month end closing date of the twenty-fourth of the month or termination of P-Card privileges.
4. If the City initiates legal proceedings to recover amounts owed by the Cardholder, the Cardholder shall agree to pay court costs, reasonable attorney fees and other expenses incurred by the City.

P-CARD REPORTING AND AUDITING

- A. The Purchasing Department shall be the primary reviewer of all purchases made with the purchasing card monthly.
- B. In addition to Departmental review, the Finance Department shall perform reviews of purchases along with periodic operational and compliance audits.
- C. The Purchasing Card Program Administrator shall provide each Department a list of Cardholders within their Department/Division.
- D. Departments shall conduct quarterly physical inventory of Purchasing Cards and report any discrepancies to the Purchasing Card Program Administrator.
- E. The Internal Auditor shall conduct periodic operational and compliance audits to the Policy.

P-Card Administrator(s)

- A. The designated card administrators are:

Dean Mealy, Purchasing Director
Ext. 3477 Cell 561-402-5499

dmealy@rivierabch.com

Pamela Daley, Senior Procurement Specialist
Ext. 4082 Cell 561-385-6636

pdaley@rivierabch.com

Randy Sherman, Director, Finance & Administrative Services
Ext. 4045 Cell 561-876-4402

rshearn@rivierabch.com

Bank of Montreal

Lost Cards after hours – 888-267-7838 (toll free); you are also responsible for notifying the p-card administrator immediately.

Initial of Person Reviewing



POLICY AND PROCEDURE

**SUBJECT: PURCHASING CARD POLICIES AND PROCEDURES
ADMINISTRATION**

FEEDBACK

Cardholder feedback regarding the Purchasing Card Program is important and welcomed. The Purchasing Department needs to know if Cardholders have any issues and or have any suggestions for improvement. Please contact the Purchasing Director with any issues regarding the Purchasing Card Program at dmealy@rivierabch.com or 561-845-3477.

Initial of Person Reviewing



POLICY AND PROCEDURE

**SUBJECT: PURCHASING CARD POLICIES AND PROCEDURES
ADMINISTRATION**

Departmental Sponsor: Finance/Purchasing

Policy Review Date:

References: Documented online reconciliation process manual attached. Request for card to be issued, request for credit limit increase.

Departments Affected: All Departments

Approved by:

A handwritten signature in blue ink, appearing to be "D. Jones", written over a horizontal line. To the right of the signature, the date "01/20/2017" is handwritten in blue ink.

Danny D. Jones, Interim City Manager

Initial of Person Reviewing

Handwritten initials in blue ink, appearing to be "DJ", written over a horizontal line.

**ATTACHMENT
PURCHASING CARD REQUEST /
CREDIT LIMIT INCREASE**

Request to issue a City of Riviera Beach Purchasing Card for:

_____ Badge No. _____
(Staff Member's Name)

Position _____

Department _____ Division _____

Single Purchase Limit \$ _____ Monthly Limit \$ _____
Approved Amount _____

Temporary Increase Amount \$ _____ Time-Line _____
Temporary Increase must have justification memo to be attached outlining specific reasons.

Department Head or Designee Signature Date

Cardholder Signature * Cardholder has received copy of policy and procedures. Date

City Manager Signature Date

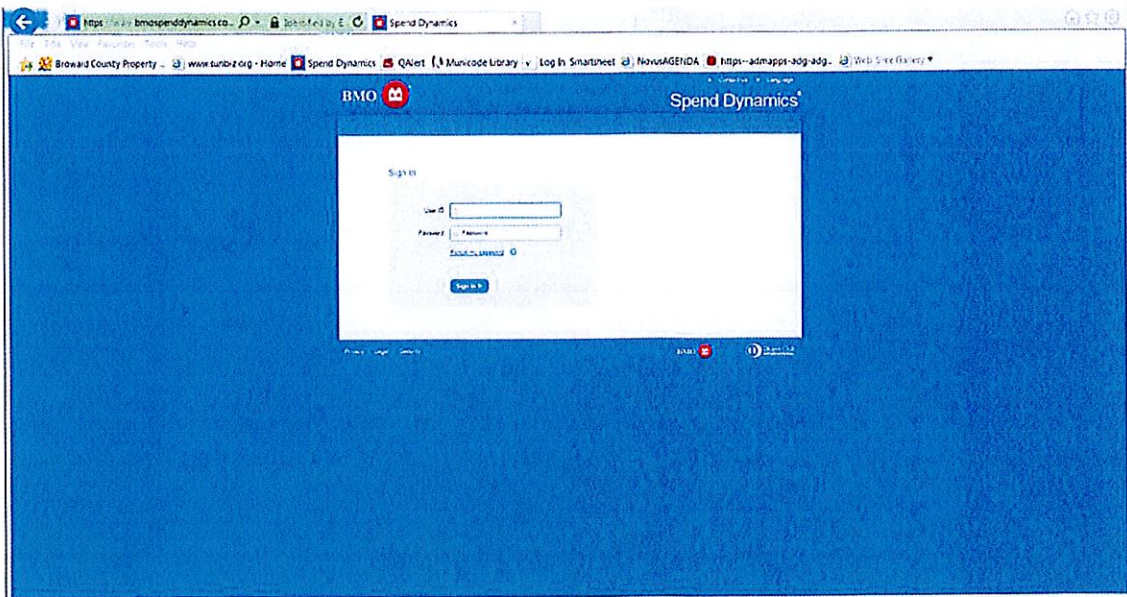
FOR PURCHASING CARD PROGRAM ADMINISTRATOR USE ONLY

Card Number: _____

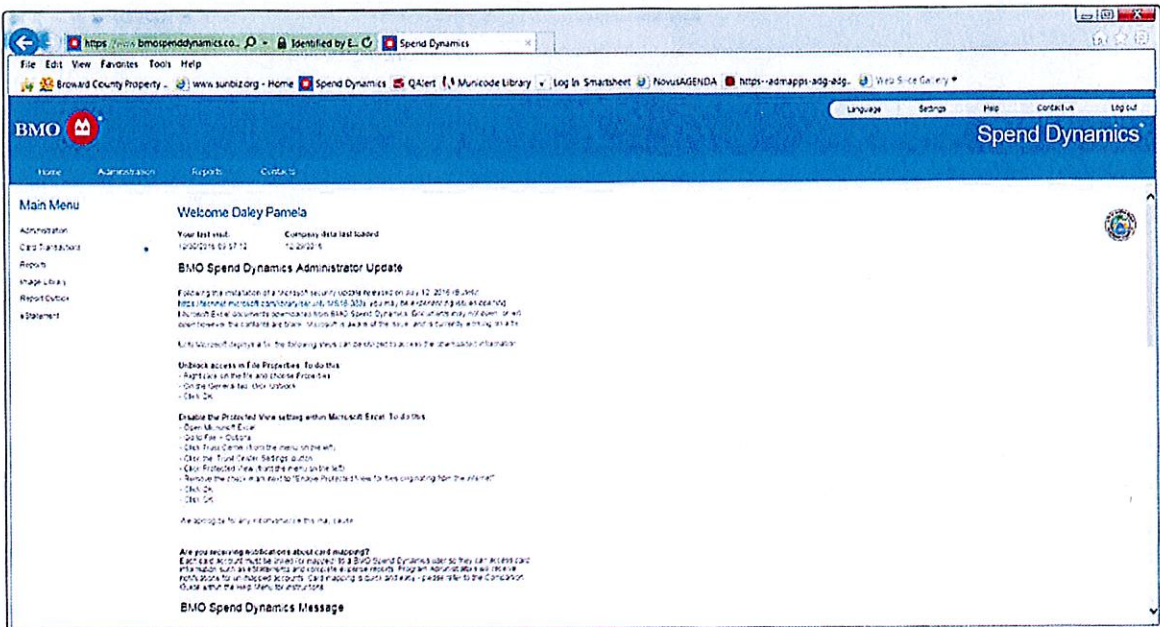
Date Received from Purchasing Card Provider: _____

Blocked MCC's: _____ Included MCC's: _____

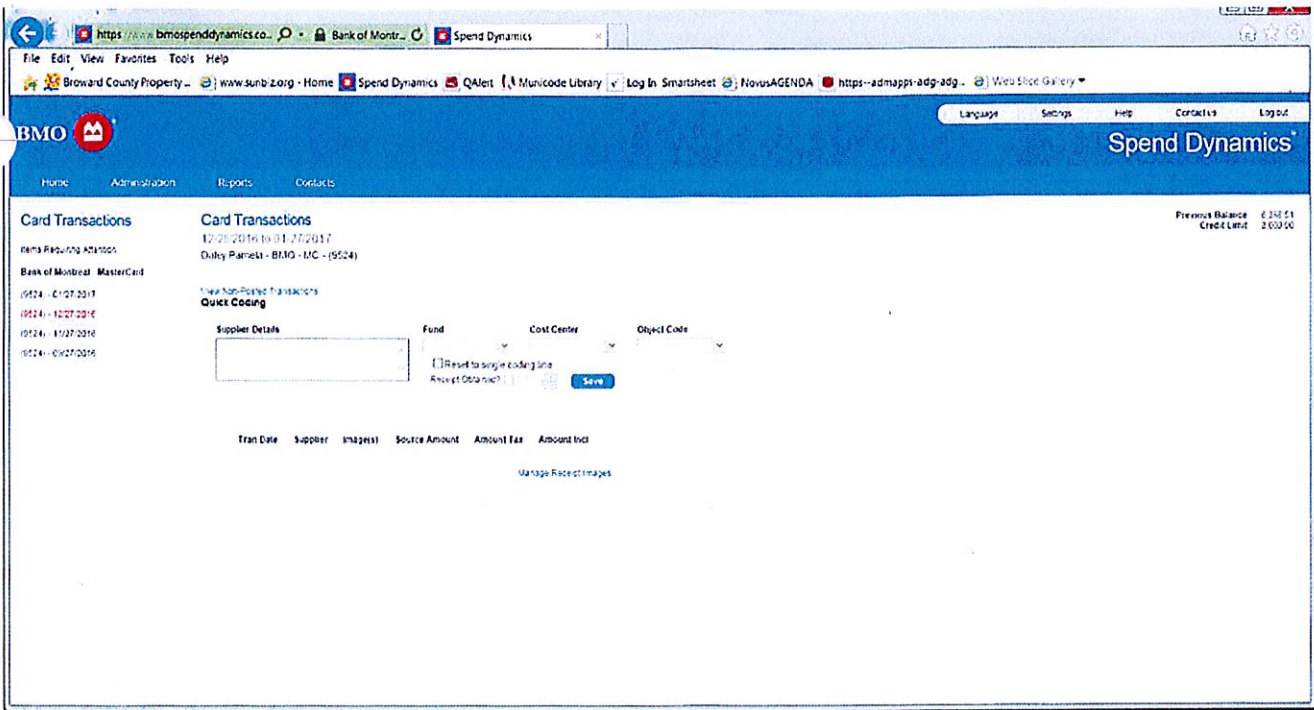
BMO RECONCILIATION



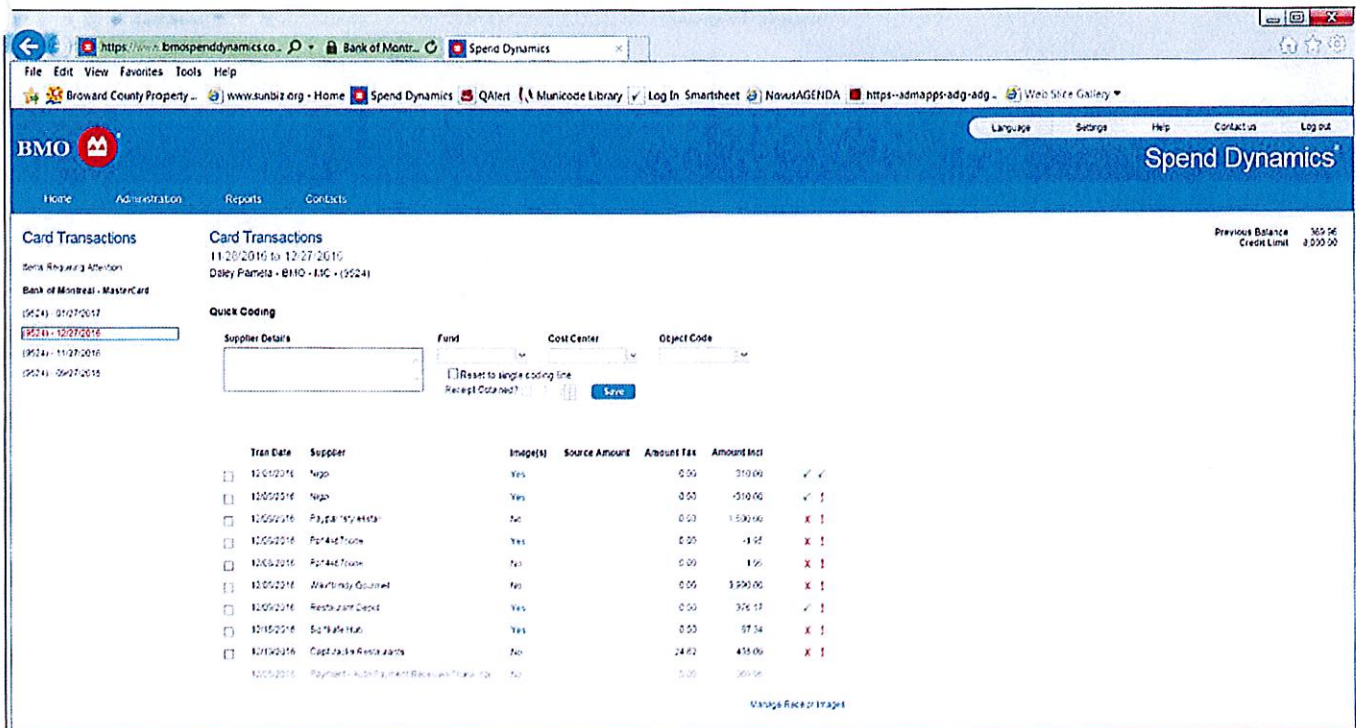
Log in user your email address as your user ID:



Select Card Transactions



Select the outstanding month requiring attention



Place a check in the transaction item that has a red 'x' on the right side of the screen.

The screenshot shows the BMO Spend Dynamics interface. On the left, there is a 'Card Transactions' section with a list of transactions. The main area displays a 'Transaction: Details' pop-up window. The 'Coding' tab is active, showing a table with columns for Fund, Cost Center, Object Code, Amount Incl, and Tax. The 'Fund' dropdown is highlighted, and the 'Supplier Details' section below it shows 'Funrise Payca' selected.

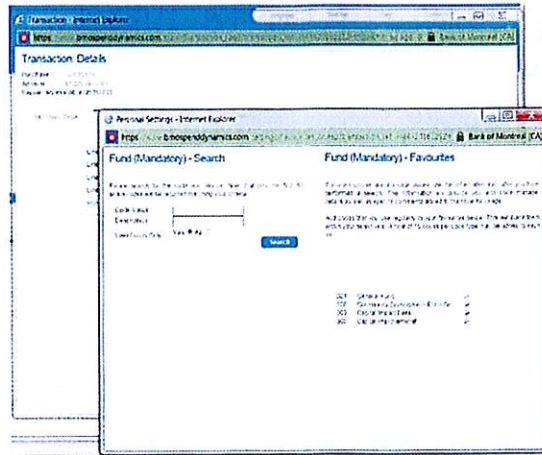
Line	Fund	Cost Center	Object Code	Amount Incl	Tax
Line 1	001	0506	4501	310.00	
Line 2					
Line 3					
Line 4					
More					

Click the drop down under FUND.

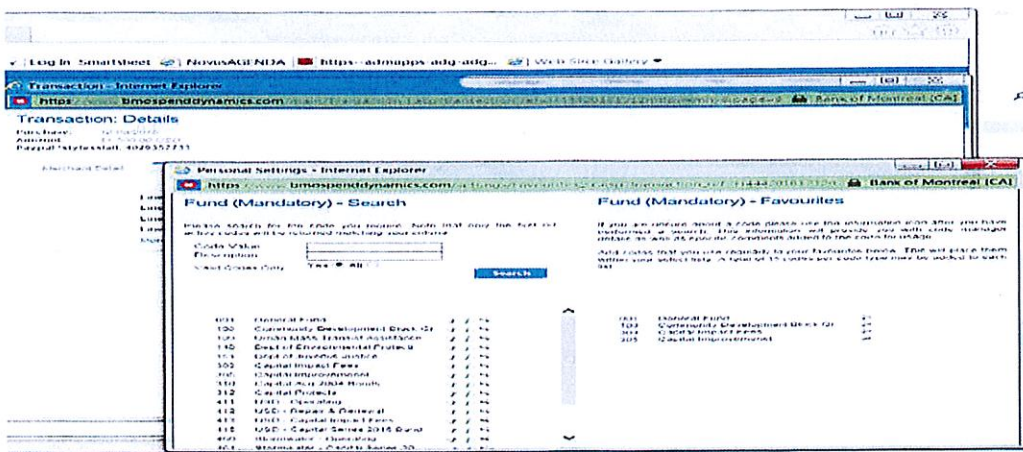
This screenshot shows the 'Transaction: Details' window with the 'Fund' dropdown menu open. The dropdown list includes options like '001 - General Fund', '100 - Community Development Block Gr', '303 - Capital Impact Fees', and '305 - Capital Improvement'. The 'Supplier Details' section shows 'Credit Voucher Nipp' selected, and the 'Expense Description (Mandatory)' field contains '2016 NIGP Training session cancelled'.

Line	Fund	Cost Center	Object Code	Amount Incl	Tax
Line 1	001	0506	4501	310.00	
Line 2					
Line 3					
Line 4					
More					

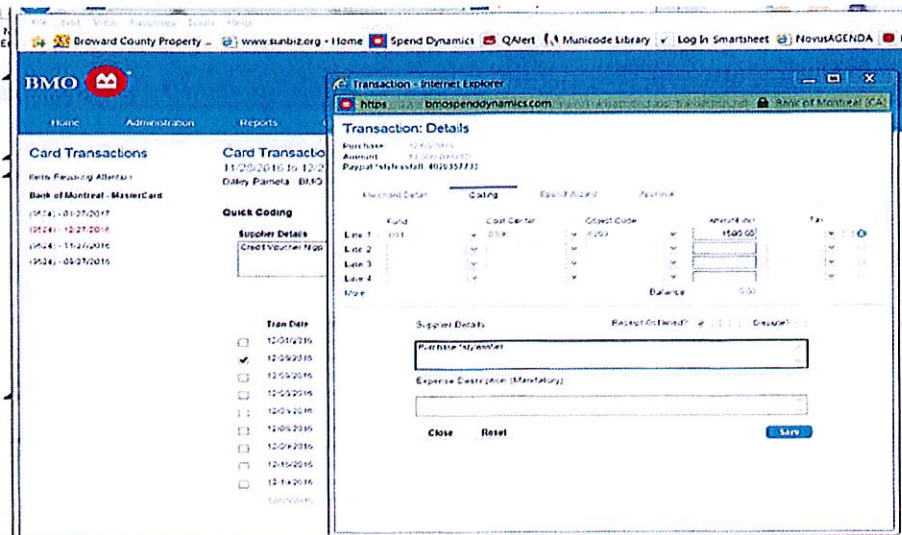
Click Search



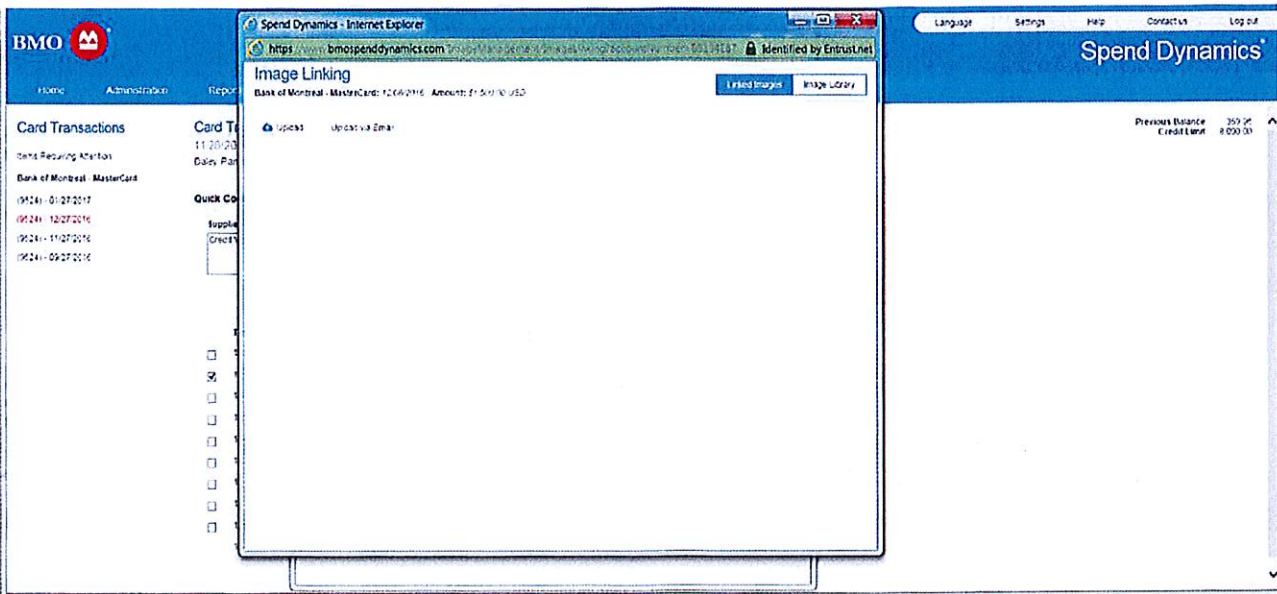
Click on Search again.



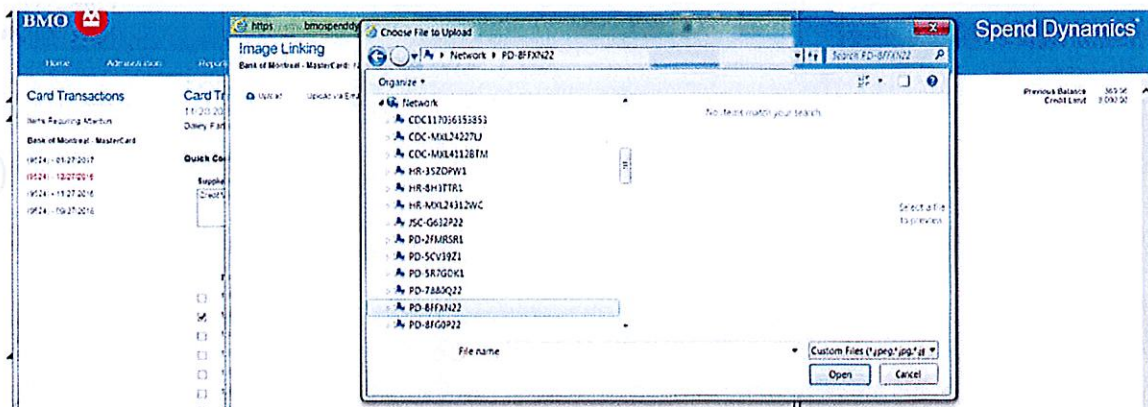
Select the Fund number associated with your division. Select the up arrow to the right of the fund number.



Locate the Receipt Obtained paper clip, click on the paper clip.

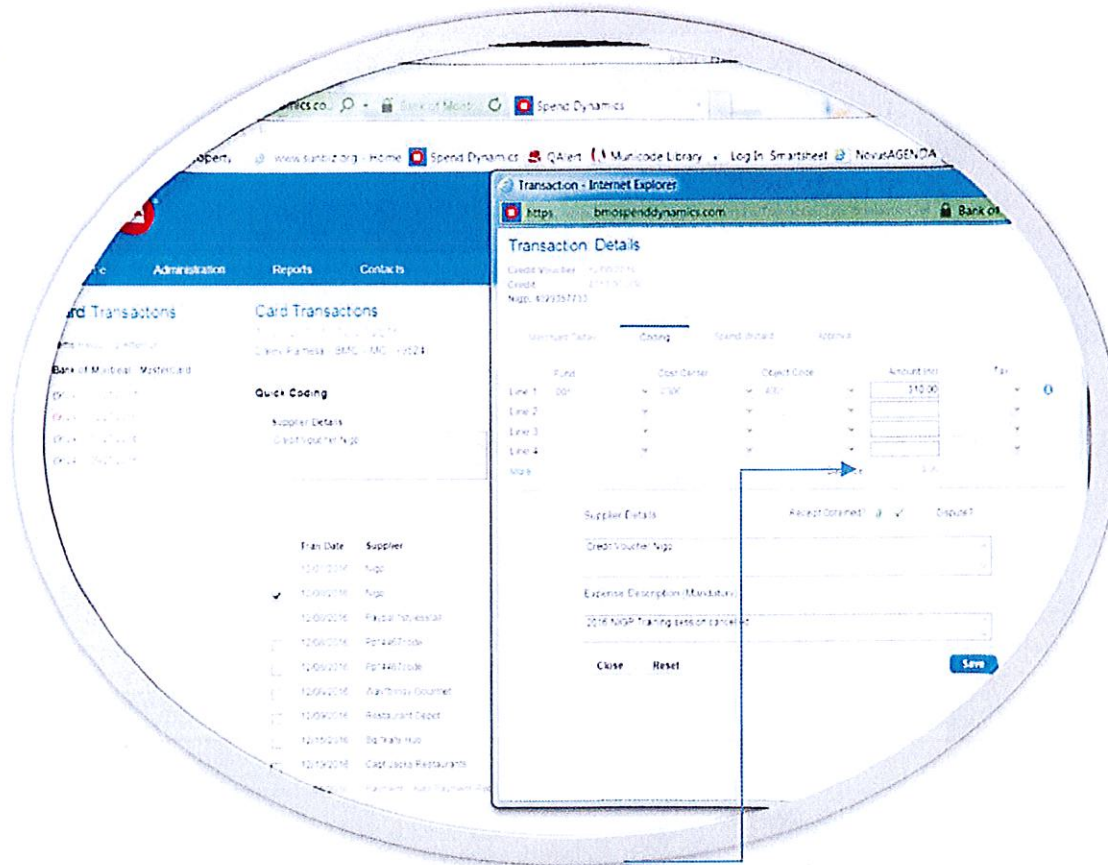


At this point you will need to have scanned and saved your documents on your hard drive.



Browse to the file location of your saved backup documents. Select the document and click the open button.

After you upload your document a window will open in the bottom right corner stating "Successful". Close the current window (document attached ment window).



The Receipt Obtained box now has a green check. Your document was successfully attached. Go back to the Transaction Details window and tab down to the "Expense Description (Mandatory)" box. Enter the necessary information to document your purchase. Remember to document the following: what was the purchase for, if there were additional quotes add the other vendors name and number, who made the purchase and when was the purchase made.

Continue until you have addressed all of the outstanding items in your queue.

Any questions please feel free to call Dean Mealy or Pamela Daley in Purchasing.