



AGENDA

LAURENS COUNTY COUNCIL COMMITTEE ON PLANNING AND INTERGOVERNMENTAL AFFAIRS



AGENDA

LAURENS COUNTY COUNCIL PLANNING AND INTERGOVERNMENTAL AFFAIRS COMMITTEE MEETING

OCTOBER 24, 2018 - 4:00 P.M.
HILLCREST SQUARE –ADMINISTRATION BUILDING
PUBLIC CONFERENCE ROOM

(Anderson, Chair – Jones and Pitts)

1. Call to Order – Committee Chair – Diane Anderson
2. Invocation and Pledge of Allegiance
3. Procedures to Encourage Efficiency and Cost Savings Through the use of Procurement Cards
4. Procurement Card Policy
5. Travel Policy
6. Gas Card Policy
7. Posting of Procurement Card Transactions Online
8. Discussion of recommendations to full Council (if necessary)
9. Adjournment



Procedures to Encourage Efficiency
and Cost Savings Through the use of
Procurement Cards



Memorandum

Jon Caime,
County Administrator
October 10, 2018

RE: Increasing the Use of P Cards

As a result of the attacks on our employees' use of credit cards, our employees are scared to use the cards now which are resulting in decreased efficiency and increased costs to the taxpayers of Laurens County. We intend to develop internal financial procedures to increase the use of P Cards. These financial procedures will increase efficiency and reduce costs. These will have NO EFFECT on neither transparency nor accountability for transactions.

For example if an employee needs to make a purchase now without a credit card, they will have to produce a request to make that purchase. A check will then need to be produced. In this instance an employee has to take the time to fill out paperwork to make the request. They have to deliver that paperwork to the finance office. That takes time and materials that can be eliminated.

Finance then has to process that request, input the transaction into our database, produce a check, and then deliver that check to the employee. Then the employee can make the purchase. Once the purchase is made the employee then needs to fill out additional paperwork, attach receipts, then deliver that paperwork to the finance department. The finance department then has to process that paperwork again, fill in the finance database, file the paperwork etc...All of that is wasted time and materials (checks, paperwork, etc...) which can be significantly reduced through the use of the P Cards.

If an employee uses their P Card they make the transaction right away. In many instances a receipt can be emailed from the vendor. The employee can then go online to the BOA database (required) and complete the justification for the transaction. Those transactions are then recorded on the BOA database. Only the receipts need to be forwarded to finance. No checks are needed, no additional paperwork etc.

Another example is where paper bills are produced and mailed to us. Those paper bills must be retrieved from the PO, processed for distribution to the department, once delivered to the department those bills are then opened and processed by the department. Following that the bill must be delivered to finance, then handled and processed by finance, if the paperwork is not in order we must repeat the first few steps. Then finance has to input the transaction into the finance database, produce a check, process that check, mail that check. Then the check and paperwork have to be filed for auditing purposes.

Using a credit card where possible the bills can be paid online, many times automatically (utilities etc...). The department head still has to go online and verify the bills. If we go digital we can skip most of the steps, reduce time, improve efficiency, reduce costs of paper, checks and time, and still produce a viable audit trail.



Procurement Card Policy

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Laurens County Purchasing Card Program Policy

September 25, 2018

Draft Copy

LAURENS COUNTY PURCHASING CARD PROGRAM POLICY

GENERAL POLICIES AND PROCEDURES

Policies and guidelines will be changed to meet the needs of the purchasing card program.

Introduction

Welcome to the Laurens County/State of South Carolina VISA Purchasing Card Program. Laurens County is participating in this program as a political subdivision of the State of South Carolina. The program is designed to help you better manage low-dollar routine purchases and to bring benefits to you in performing your job, the County and our vendors. Those individuals who have buying responsibility in departments are encouraged to be the departmental cardholder.

What is the Purchasing Card?

The Purchasing Card is a VISA credit card issued by Bank of America. It is a flexible purchasing tool that offers an alternative to the existing County purchasing processes and provides for an efficient and effective method of payment for items purchased under \$1,500. Purchases must follow the Laurens County Procurement Policy Ordinance. The card is to be used only for official County purchases.

The VISA Purchasing Card will enable you to purchase non-restricted commodities, by telephone or in person, directly from vendors. Some of the items that can be charged on the Purchasing Card are supplies, registration fees, and travel expenses. It will eliminate the need to issue check request forms for payment. Charges to your County accounts will be posted to the Bank of America Works Online Program. The VISA Purchasing Card will be issued in the employee's name and have SC County of Laurens embossed on the face of the Card.

The Purchasing Card program brings many benefits to:

1. Cardholders – You will be able to purchase items directly from vendors without having to prepare a Check Request form or submit invoices for payment. This will streamline the purchasing process and can improve the turnaround time on the receipt of your order. It will significantly reduce the administrative workload and processing costs related to the purchase and payment of goods.
2. The County – The Purchasing Card provides a cost-efficient, alternative method for purchasing low-dollar items. A built-in card feature makes the program easy to control and manage and reduces processing costs at all levels by reducing the number of Check Request Forms and checks issued. The Purchasing Card enables all departments to focus on high yield value added activities.
3. Vendors – The Purchasing card is welcomed by vendors who accept VISA. When they accept the card for County business purposes, vendors will not need to send monthly invoices to the County, and they will receive payment directly from the VISA provider within 48 hours.

Purchasing Cards are limited to certain types of allowable County business transactions.
A list of possible items and services which can/cannot be charged on the County Purchase Card is as follows:

ALLOWABLE CHARGES

All Supplies
Employee: Travel, i.e., hotel rooms or holding reservations, meals, auto rental
Airline Tickets
Registration Fees
Shipping Charges and Postage
Membership Dues
Subscriptions
Computer Software
Books
Printing
Postage
Utilities
Hardware
Telephone & Cell Phone Charges
Internet Providers
Medical Supplies
Lodging
Parking
Catering for County sponsored event
** Credits must be returned to cards

NON ALLOWABLE CHARGES

No services unless approved by Finance (due to IRS guidelines)
Gift Cards
Alcoholic beverages
Equipment
Cash Advances
Fuel unless approved by Fleet Manager
Purchases over \$1,500 without prior approval from Finance Director or Procurement Director

GENERAL PROCEDURES AND GUIDELINES

- Purchasing Cards cannot be used for cash advances or the purchase of items that can be used as cash, i.e. gift cards, gift certificates, etc.
- Purchasing Cards will only be issued to individuals, in the individual's name.
- Cardholder must be an employee of Laurens County.
- Purchasing Cards will not be transferable between individuals or County Budgets.
- A default County account number (department/fund) will be assigned to each Purchasing Card.
- Each Cardholder will be assigned to a Departmental Liaison.
- Departmental Approver may not approve his/her Billing Statement.
- Departmental Liaison may be assigned as an auditor for more than one department/fund.
- The Finance Office will assign a Purchasing Card Coordinator.

- Employee's Department Head/Business Officer must approve the request for a card, assign the default account number, assign the Departmental Liaison for the Cardholder and submit information to the County Purchasing Card
- Department Head approval delegates transaction authority to the Cardholder.
- Bank of America will be paid once a month from accounts payable account.
- Departmental bills will be mailed to directly to the cardholder.
- Liaisons will have the capability to enter account number for payment, identifying transactions subject to use tax.
- Departments will be responsible to assure credit card charges are accurate in the Bank of America Works Software. These transactions are then upload to the Smartfusion Financial Software and posted based on the account number in the Works software.

PARTIES INVOLVED

Agency - Laurens County arranges with the card issuer, Bank of America, for the issuance of Purchasing Cards to approved County employees and agrees to accept departmental liability for the employees' use of the cards.

Cardholder - an employee of the County who is approved by his/her Department Head to use the Purchasing Card to execute purchase transactions on behalf of the County.

Card Issuer - Bank of America's services were contracted for by the State of South Carolina, to issue VISA Purchasing Cards to County employees, to bill the County for all purchases made on the cards, and to collect payment from the County on behalf of the vendors.

Department Head - County official who must approve employee's request for a Purchasing Card, assign Departmental Liaison, designate default account number for purchases on the Purchasing Card, and submit application to the County Purchasing Card Coordinator. Each Department Head will assign transaction authority to the Cardholder.

Departmental Liaison - an employee in each department that is responsible for proper use of the Purchasing Card within that department. Each Cardholder will be assigned a Departmental Liaison and the Liaison will be responsible for reviewing the transaction of individual Cardholders to make sure the transactions are classified as an appropriate county expense.

Purchasing Card Coordinator – the central coordinator located in the County's Finance Office who coordinates the Purchasing Card program for the County and acts as the County's intermediary in correspondence with the card issuer.

Vendor - the merchant from whom a Cardholder is making a purchase.

CARDHOLDER RESPONSIBILITIES

The Cardholder must only use the Purchasing Card for legitimate County business purposes. Misuse of the card will subject Cardholder to disciplinary action in accordance with County Policies and Procedures relating to disciplinary action and termination for cause. The Cardholder must:

- Ensure the Purchasing Card is used only for legitimate County business purposes.
- Maintain the Purchasing Card in a secure location at all times.
- Adhere to the purchase limits and restrictions of the Purchasing Card and ensure the total transaction amount of any single transaction does not exceed \$1,500, unless an exemption has been granted.
- Adhere to the Laurens County Procurement Policy Ordinance and other applicable County policies.
- Obtain all sales slips, register receipts, and agendas and provide same to Departmental Liaison for reconciliation, and allocation of transactions in the Works application.
- Approve the charges made to the Purchasing Card. The approval certifies that the purchase meets the County guidelines for approval for payment.
- Notify Departmental Liaison of the account number which should be charged on an individual transaction.
- Attempt to resolve disputes or billing errors directly with the vendor and notify Bank of America if the dispute or billing error is not satisfactorily resolved.
- Ensure that an appropriate credit for the reported disputed item(s) or billing error appears on a subsequent Cardholder Memo Statement.
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Immediately report a lost or stolen card to Bank of America at 1-800-538-8788 (24 hours a day, 365 days a year).
- Immediately notify Departmental Liaison and/or County Purchasing Card Coordinator of a lost or stolen Purchasing Card at the first opportunity during business hours.
- Return the Purchasing Card to Departmental Liaison upon terminating employment with the County or transferring to a different Department within the County.
- Ultimate responsibility for use/misuse of cards rests with the cardholder.

DEPARTMENTAL LIAISON RESPONSIBILITIES

Each Department Head must designate one or more Departmental Liaisons for his/her department. The Department Head will assign a Departmental Liaison for each Purchasing Card application approved for his/her employees. The Departmental Liaison must receive training before any individuals in the department may receive a Purchasing Card. Responsibilities include:

- Collecting vendor receipts and purchasing card receipts from Cardholders and reconciling to Bank of America billing statements.
- Retaining all charge slips and receipts for audit by internal and external auditors.
- Require approval of charges made to the Purchasing Card. The approval certifies that the purchase meets the County guidelines for approval for payment.
- Entering and/or updating the account number information on Works software within five business days of the transaction.
- Attempting to resolve any disputes with vendor and/or Bank of America not resolved by Cardholder.

- Notifying County Purchasing Card Coordinator in 3 to 5 days of any unresolved disputes, noting the reason for dispute.
- Requesting the County Purchasing Card Coordinator to change default account for individual cards as needed and approved by Department Head.
- Notifying County Purchasing Card Coordinator of lost or stolen cards. Requesting County Purchasing Card Coordinator to cancel a Cardholder's card e.g. (terminated employees, transferring departments, loss of purchasing card privileges) as approved by Department Head.
- Collecting canceled cards from Cardholders and forwarding to County Purchasing Card Coordinator.

COUNTY PURCHASING CARD COORDINATOR RESPONSIBILITIES

The County Finance Office will assign a coordinator to be responsible for the over-all Purchasing Card program. Responsibilities include:

- County liaison with Bank of America.
- Utilizing Works Software from Bank of America.
- Reviewing department approved applications for completeness of required information.
- Having Cardholder sign Cardholder agreement, signifying agreement with the terms of the Purchasing Card program.
- Submitting completed application to Bank of America and receiving Purchasing Card from Bank of America.
- Training Departmental Liaisons before releasing Purchasing Cards.
- Training Cardholder before releasing Purchasing Card.
- Handling disputed charges/discrepancies not resolved by Cardholder or Departmental Liaison.
- Initiating changes of Purchasing Card default account number upon request of Department Liaison as approved by Department Head.
- Securing revoked Purchasing Cards and submitting information to Bank of America.
- Electronically notifying Cardholders and Departmental Liaison of Bank of America transactions needing approval and advising them of cut-off date for approvals. If transactions are not approved prior to cut-off date, cards will be suspended for a minimum of three months.
- Processing upload of bill for charging individual departments.
- Reviewing usage of Purchasing Card data for appropriateness.

The County Purchasing Card Coordinator is required to close an account if the Cardholder: (a) transfers to a County department, (b) moves to a new job in which the Purchasing Card is not required, (c) terminates County employment or (d) for any reason which will also subject Cardholder to disciplinary action in accordance with County Policies and Procedures relating to disciplinary action and termination for cause.

CARDHOLDER ELIGIBILITY

Criteria to receive a County Purchasing Card is as follows:

- Applicant must be a full-time or part-time permanent employee of the County.

- The Department Head must approve applicant's request for a Purchasing Card.
- Applicant must be assigned a Departmental Liaison selected by his/her Department Head.

CARDHOLDER LIABILITY

The Purchasing Card is a departmental corporate charge card which will not affect the Cardholder's personal credit, however, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the Purchasing Card Cardholder Manual as well as County Policies and Procedures relating to the expenditure of County funds. Ultimate responsibility for use /misuse of cards rests with the cardholder. Failure to comply with the program guidelines may result in permanent revocation of the card, notification of the situation to management, and further disciplinary measures may include termination and criminal prosecution.

CARDHOLDER TERMINATION

The County Purchasing Card Coordinator is required to close an account if the Cardholder: (a) transfers to different County department, (b) moves to a new job in which the Purchasing Card is not required, (c) terminates County employment or (d) for any of the following reasons which will also subject Cardholder to disciplinary action in accordance with County Policies and Procedures relating to disciplinary action and termination for cause.

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service violating policy, law or regulation pertaining to the County.
- The Cardholder splits a purchase to circumvent the limitations of the Laurens County Procurement Policy Ordinance.
- The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Laurens County Procurement Policy Ordinance.
- The Cardholder fails to provide Departmental Liaison with required receipts.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures including but not limited to the Travel Policy and Guidelines.

LOST, MISPLACED OR STOLEN PURCHASING CARDS

Cardholders are required to immediately report any lost or stolen Purchasing Card to Bank of America toll-free at 1-800-538-8788 (24 hours a day, 365 days a year). The Cardholder must also immediately notify his/her Department Liaison and/or the County Purchasing Card Coordinator about the lost or stolen card at the first opportunity during normal business hours.

SPENDING CONTROLS

The Purchasing Card is to be used only for the purchase of items normally allowed for small purchases. Laurens County general spending parameters for each VISA purchasing card issued is set at \$1,500 per

transaction. The purchasing Card must adhere to the County purchasing policies and procedures. The Finance Director in conjunction with the Department Head will adjust limits as determined by demonstrated need.

ERRONEOUS DECLINES

Should the Purchasing Card be erroneously declined by a vendor, the Cardholder should immediately contact the County Purchasing Card Coordinator for assistance. If purchase is being made outside of normal County business hours, the employee must find an alternate payment method or terminate the purchase and contact the County Purchasing Card Coordinator during normal County hours.

CREDITS

Vendors will issue all credits to the individual Purchasing Card account for any item they have agreed to accept for return. This credit will appear on subsequent statement. Under no circumstances should a Cardholder accept cash in lieu of a credit to the Purchasing Card account.

UNRESOLVED DISPUTES AND BILLING ERRORS

The Cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Cardholder/Departmental Liaison should -

- Contact Bank of America at 1-800-352-4027 directly for assistance.
- Mail or fax to Bank of America at 1-888-678-6046 a signed "Dispute Form" to document the reason for the dispute if form is requested by Bank of America.
- Contact the County Purchasing Card Coordinator for assistance if an acceptable resolution is not obtained.
- The total amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts when the credit appears on the Bank of America billing.

SECURITY AND STORAGE

Purchasing Cards

Cardholders should always treat the County Purchasing Card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded.

Program Documentation

The Departmental Liaison assigned to each Purchasing Card will maintain the Cardholder's vendor receipts/packing slips/charge slips. Once approved by the Department Head, the documentation is forwarded to the Accounts Payable Office. The County Purchasing Card Coordinator will maintain all other documentation concerning the Purchasing Card program. This documentation includes, but is not limited to, applications, Cardholder agreements, reconciliation of accounting statements, Works programs, and copies of transmittals and correspondence with Bank of America.

PURCHASING CARD SET UP, MAINTENANCE, AND CLOSURE

All contact with Bank of America for card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the County Purchasing Card Coordinator who is located in Finance Office.

Card Set Up

- County employee completes a County Purchasing Card application and submits to his/her Department Head for completion and approval.
- Department Head completes the application by providing the name of the Departmental Liaison and default account number to be assigned to the card.
- Department Head signature approval delegates transaction authority to the Cardholder.
- Approved application is to be sent to the County Purchasing Card Coordinator.
- County Purchasing Card Coordinator reviews application for completeness and submits application to Bank of America in format approved by Bank of America.
- Upon receipt of the Purchasing Card from Bank of America, the County Purchasing Card Coordinator will conduct a training session with the Cardholder or offer a tutorial on the Purchasing Card prior to issuing the card.
- Cardholder signs Cardholder Agreement signifying agreement with the terms of the Purchasing Card program.

Card Maintenance

Purchasing Card Coordinator will use all available tools of Bank of America's Works software for the maintenance of cards.

Closure

· Lost or Stolen Cards

Cardholder must immediately report the lost/stolen card to Bank of America at 1-800-538-8788. Cardholder must also notify the County Purchasing Card Coordinator who will follow up with Bank of America.

· Terminated or Transferred Employees

Departmental Liaison is to secure Purchasing Cards from terminated employees and employees who transfer to another County department. The Departmental Liaison will immediately notify the County Purchasing Card Coordinator by phone of the termination or transfer. A request for closing the Cardholder account will be submitted to Bank of America by the County Purchasing Card Coordinator within 2 days of receiving the notification. All Purchasing Cards are to be returned to the County Purchasing Card Coordinator for disposal.

· Other Card Revokes/Closures

County Purchasing Card Coordinator will notify Bank of America immediately of all revocations and closures.

RECONCILIATION, APPROVAL & ALLOCATION OF BILLING

Receipt and Payment of Bank of America Billing

- Bank of America will mail a billing statement to the County within seven (7) days after the close of the billing cycle of each month.
- Finance Director will review bill for any obvious errors in charges or unposted payments. If none are noted, payment in full will be made to Bank of America.

Allocation of Purchasing Card Charges to County Departments

- A default County account number will be assigned to each Purchasing Card issued.
- Within one business day of the receipt of the transactions, an email will be sent to the Departmental Liaison from Bank of America that there is a transaction awaiting approval.
- Weekly the County Purchasing Card Coordinator will remind Cardholders and Departmental Liaisons of the availability of transactions awaiting processing.
- Departmental Liaisons are required to approve all charges made to the Purchasing Card. The approval certifies that the purchase meets the County guidelines for approval for payment.
- Departmental Liaisons will charge account number.
- Departmental Liaisons will identify transactions requiring payment of use tax.
- Departmental Liaisons will process electronic bill in advance of the designated default cut-off date established by the County Purchasing Card Coordinator.
- Departmental Liaisons will assemble and forward Cardholders statements, charge slips and receipts to Accounts Payable Office for documentation for audits performed by internal and external auditors. Receipts for purchases must be maintained for 5 years.
- County Purchasing Card Coordinator will process upload of the departmental charges to accounting for charging individual departments.
- The total amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts when credit appears on the Bank of America billing.
- County Purchasing Card Coordinator will reconcile the detailed billing statement to amount paid Bank of America.

AUDIT

Laurens County's internal control procedures and guidelines are as follows:

Cardholder will:

- Submit vendor receipt/packing slip and charge slip to Department Liaison. If order is by telephone/fax, the Cardholder should supply a copy of the order blank or a description of order to Departmental Liaison.
- Approve the charges made to the Purchasing Card. The approval certifies that the purchase meets the County guidelines for approval for payment.
- Assign alternate account number for purchases to be charged if different than the default account number assigned to the Purchasing Card.
- Provide comment in Bank of America Works Software on every transaction.

Department Liaison will:

- Match Cardholder receipts to billing.
- Require approval of charges made to the Purchasing Card. The approval certifies that the purchase meets the County guidelines for approval for payment.
- Enter alternate account number when applicable.
- Enter analytical for cost sharing to grants when applicable.
- Process charges in Bank of America Works for the department in advance of the default deadline for approvals established by the County Purchasing Card Coordinator.
- Forward all receipts to the Accounts Payable Office for any audit by internal and external auditors. Receipts for purchases are to be maintained according to the records retention schedule from the South Carolina Department of Archives.

County Purchasing Card Coordinator will:

- Process upload of departmental charges to accounting for charging individual departments.
- Upload to individual County department/funds is to be for the total amount of the billing.
- Make periodic audits of card use and charges for appropriateness through the use of Works on-line reporting system. Areas to be monitored include, but are not limited to compliance with Laurens County Procurement Policy Ordinance, compliance with Purchasing Card regulations, and compliance with County regulations. Non-use of card usage will be monitored.

ACCOUNTABILITY

Monitoring & Review Process

Purchasing Card transactions are subject to the monitoring & review process of Procurement Services. Cardholders and/or liaisons may be requested to provide additional explanations for questioned transactions.

VIOLATIONS OF THE PURCHASING CARD PROGRAM POLICY

Violations of purchasing card program policy or guidelines may be self-reported, detected by cardholder liaison or in the County or departmental monitoring/compliance programs.

Violations of program policy or guidelines will result in notification of violation to the cardholder and Department Head.

Any of the following action(s) will be the result based on the severity of the violation:

- Inquiry to the cardholder for explanation of the use of the purchasing card for a questionable transaction.
- Suspension of the purchasing card until assurances have been made by the Department Head that measures have been taken to avoid a reoccurrence of the violation by the cardholder and cardholder has attended training on the purchasing card policies and guidelines

Termination of the purchasing card

Disciplinary action in accordance with the County Policy and Procedures relating to disciplinary action and termination for cause.

Repayment of the transaction with personal funds

Actions for purchasing card transactions which are violations of the Laurens County Procurement Policy Ordinance will be handled as an unauthorized procurement.

Unauthorized Procurement

An unauthorized procurement is an act obligating Laurens County in a contract by any person not authorized to do so in accordance with Laurens County Procurement Policy Ordinance:

- Personal purchases not used for County business but paid for with County funds.
- Any single purchase over \$1500.00 not listed on the exemption list nor requisitioned through Procurement for mandatory competitive bid solicitations.
- Split orders with a single vendor where the monetary total exceeds \$1500 and not listed on the exemption list nor sent through Procurement for mandatory competitive bid solicitations.
- Non-compliance of using State of S.C. established contracts when applicable.

When a transaction has been determined to be an unauthorized procurement and payment has already been made, the following steps need to be taken by the employee who made the purchase.

The employee who made this purchase will have to send a letter of explanation to the Director of Finance stating the facts and circumstances surrounding the purchase of the items and what corrective actions are being taken to prevent this from happening again. The letter should be routed through the appropriate administrative channels.

When a transaction has been determined to be an unauthorized procurement and payment has not been made, the following steps need to be taken by the employee who made the purchase.

The employee who made this purchase will have to send a letter of explanation to the Director of Procurement, stating the facts and circumstances surrounding the purchase of the items and what corrective actions are being taken to prevent this from happening again, action taken against the individual committing the act, and documentation that the price is fair and reasonable.

The letter should be routed through the appropriate administrative channels. Once this unauthorized procurement has been reviewed and ratified, a purchase order will be issued.



Travel Policy

Enclosed:

- 1) Current
- 2) Proposed

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Laurens County-

**CURRENT
POLICY**

Travel Guidelines and Reimbursement Policy

I. Purpose

To establish guidelines governing employee travel and procedures for travel reimbursement.

II. Policy

It is the policy of Laurens County to fund travel expenses for approved employee who travel on official County business.

III. General

Travel and transportation at the County's expense will be authorized only when officially justified and by those means which meet requirements consistent with good management practices. A traveler on official business will exercise the same care in incurring expenses and accomplishing an assignment that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of an assignment are not considered acceptable as exercising prudence. Travel by commercial airlines will be accomplished in coach or tourist class, except where exigencies require otherwise. Transportation to and from points of arrival and departure will be accomplished by the most economical method. (SEE SECTION IV). The need to exercise strong management and control over travel will continue for the foreseeable future. Limited funds mandate the need for conscious decisions on the need to travel. To control travel, the following guidelines will be enforced:

- A. All out-of-state travel must be submitted on an Out Of State Trip Request (Attachment 1) and approved by the County Administrator or his/her designee prior to the onset of the trip. Approvals must accompany all requests for reimbursement for travel out-of-state.
- B. County vehicles will be used for official travel only.
- C. Private vehicles may be used for official travel if no County vehicle is available for use.
- D. The County will not approve any travel advances except for the prepayment for accommodations and registration fees.

IV. Out-Of-State Travel Arrangements

- A. Airfare - any out-of-state trip will require that an Out-Of-State Trip Request Form be approved prior to any expenses being occurred by either the individual or the County. Once approval is obtained, the employee will have two options on obtaining an airline ticket for travel. The options are as follows:
 - 1. Travel Agency – the employee may contact any local travel agent to acquire an airline ticket reservation. The employee must obtain a purchase order prior to making the reservation. The County will then pay the travel agency directly for the ticket.
 - 2. An employee may acquire the airline ticket reservation on their own by use of the Internet

or through direct contact with the airlines. Any such procurement will be the sole

responsibility of the employee. The cost of the airline ticket will be reimbursed to the employee on a Travel Reimbursement Form after the trip has occurred. A Boarding Pass should be presented as proof of expenditure for reimbursement if ticket is not paid for in advance by the County. There may be extreme cases in which the county will provide an advance for air travel. This will be approved by the County Administrator on a case by case basis.

- B. Other Expenses – all other out-of –state expenses such as meals, hotel, etc. will be reimbursed according to the guidelines in Section V.

V. Basis for Calculating Travel

- A. Food and Lodging Reimbursement - Employees of Laurens County while traveling on the business of the county shall, upon presentation of a paid receipt, be allowed reimbursement for actual expenses incurred for lodging and meals. If the employee chooses, he/she may submit documentation from the hotel showing the total due for the accommodations and the County will prepare payment for the complete stay at the hotel in advance.
 - 1. The employee shall also be reimbursed at the approved per diem rate for meals if there is no documentation for the meal. The county will reimburse \$7.00 for breakfast, \$8.00 for lunch and \$ 15.00 for dinner. When reimbursements for meals are claimed an agenda (if provided) shall be attached to all travel reimbursement forms for verification.
 - 2. It shall be the responsibility of the Department Supervisor of the department to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or other extenuating circumstances. **State contract lodging facilities will be used whenever possible.**
- B. Dependents Accompanying Employee - If a dependent accompanies an employee on an authorized business trip, only those expenses that may be directly attributed to the employee may be reimbursed. Approval by the County Administrator must be obtained prior to any dependent occupancy of a county owned vehicle.
- C. Mileage, Meal and Miscellaneous Reimbursement – When an employee uses his own automobile for official business, he/she shall be reimbursed at the rate of 45 cents per mile. Auto travel should be the most direct route practicable and substantial deviation from the distances shown by the current State Highway Map of the South Carolina Highway Department should be explained. When more than one employee is traveling to the same location, the authorized number of automobiles should be limited to not more than one automobile to two people.
 - 1. Mileage between the employee's home and his or her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his or her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his or her residence.
 - 2. Reimbursement for overnight travel will be disallowed within a radius of 50 miles of Laurens unless approved in advance by the County Administrator.
 - 3. For one day out of town trips the maximum allowance for lunch is \$8.00. All overnight travel approvals are to be submitted in advance to the appropriate Department Supervisor for approval.
 - 4. Employees required by their Department Supervisor, as a part of their official duties, to attend statewide, regional, or district meetings within the area in which the employee is

headquartered, may receive reimbursement for the cost of meals served at such meetings. If the cost of the meal exceeds the county allowance, receipts must be provided in order to receive reimbursement. Any receipt that is presented for meal reimbursement must be a detailed receipt. A receipt with listing only the total for the meal will not be reimbursed.

6. Parking fees for county owned and privately owned vehicles are reimbursable upon presentation of a paid receipt. No reimbursement shall be made to operators of county owned vehicles who must pay fines for moving or non-moving violations. Driver accepts full responsibility for all fees or fines of this nature.
 7. The maximum reimbursement for such expenses as baggage handling, tips for cabs, airport personnel, food service, or any related expense for services rendered to the employee will be \$10.00 a day.
 8. If it is necessary to call the County, the employee will be reimbursed for the actual cost. A receipt must be presented at the time of reimbursement request. No personal calls will be reimbursed by the County.
- D. Automobile Travel When Air Travel Is Most Economical Mode of Travel - Official County business will be accomplished by the most economical method available. Based on this, an employee who elects to drive his car for his convenience when more economical modes of travel are available is entitled to reimbursement for:
1. Mileage equal to the amount of coach or tourist airplane fare.
 2. Vicinity mileage incurred on official business in lieu of using a taxi.
 3. Parking fees equal to that which would have been incurred if the car had been parked at an airport.
 4. Subsistence based on the date and times the airline connections should have been made for departure and return. Any period of time exceeding these guidelines would be at the employee's expense and no subsistence could be paid.
- E. Source of Funds - Travel and subsistence expenses, whether paid from County appropriated, Federal, State or other funds will be allowed on the basis of County policy and regulations in effect at that time. Reimbursement will not exceed County allowable limits for mileage, lodging and meals.
- F. Interview Travel Expenses - Travel expenses, within the limitations applicable to County employees, may be paid to any individual being considered for employment by any County government agency if the Department Supervisor makes a specific, formal determination in each case: (1) that the signification of the position to be filled is such that it warrants incurring such costs; (2) that such costs would not exceed the expense of conducting the interview at the interviewee's home area or elsewhere; and (3) that qualified candidates residing within South Carolina were considered before candidates from other states were sought.
1. Request for determination to pay travel expenses will be prepared by the interviewing department and forwarded to the County Administrator for approval. This approval will be attached to the reimbursement request.

VI. Procedures for Travel Reimbursement

- A. Reimbursement requests for travel will be submitted on the Travel Expense Voucher (Attachment 2) through approval channels to the Finance Office.
- B. Each item of expense incurred while traveling for business purposes must be properly receipted and attached to the reimbursement request. **A copy of the agenda or schedule must be attached to this Travel Support Document.**
- C. The Department Supervisor will review each reimbursement request for adherence to County policy and approve the reimbursement.
- D. The Finance Office will validate the travel reimbursement and institute procedures to insure prompt payment.

LAURENS COUNTY OUT OF STATE TRIP REQUEST

REQUESTOR(S)	
POSITION/TITLE	
DESTINATION	
TO ATTEND	
	(Attach Program Brochure if Applicable)
DATE/TIME AWAY	
REASON FOR PARTICIPATION	

ANTICIPATED COST	(Include Reservation/Registration Fee-Hotel-Meals- Transp. Costs)
SOURCE OF FUNDING	LOCAL () FEDERAL () OTHER ()
ACCOUNT NUMBER TO BE CHARGED	

TRANSPORTATION REQUIREMENTS	
ADDITIONAL COMMENTS	

SIGNATURE		DATE
	Requestor(s)	
ROUTE TO FOR APPROVAL		DATE
	Department Supervisor	
		DATE
	Finance Director	
		DATE
	County Administrator	

Note: Return original approved form to Finance Office. A copy of the approved request must be submitted with any check requests to the Account's Payable Office and a copy must also be attached to Travel Reimbursements requests.

LAURENS COUNTY

Travel Reimbursement

Attachment 2

Today's Date

NAME _____

DATE OF TRAVEL: FROM _____

ACCOUNT: DESTINATION / _____

PURPOSE: REQUESTED _____

BY: _____

APPROVED BY: _____

*Hotel Expense:	
\$	-

* Must attach a receipt

Vehicle & Misc Expenses	
MILEAGE = .45 X	
PARKING =	
TIPS =	
MISC	\$
	-
	\$
	-
	\$
	-

** List total mileage

Meals Expense								
	MON	TUES	WED	THURS	FRI	SAT	SUN	TOTALS
BRKFST								\$ -
LUNCH								\$ -
DINNER								\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Hotel Expenses	\$ -
Total Vehicle & Misc. Expense	\$ -
Total Meal Expense	\$ -
Less meals charges on BOA	
TOTAL REIMBURSEMENT DUE	\$ -

Please see travel reimbursement policy for complete guidelines on travel

Mileage reimbursement is .45 per mile

Meals:	\$ 7.00	Breakfast
	\$ 8.00	Lunch
	\$ 15.00	Dinner
	\$30.00	

An agenda (if provided) must be attached.

PROPOSED TRAVEL POLICY

PURPOSE:

This policy has been developed under the authority of Laurens County Council and in accordance with Sec. 4-9-30(7) of the South Carolina Code. It is intended to provide guidance and procedures regarding Laurens County travel expenditures.

TRAVEL APPROVAL:

All Laurens County employee travel and related expenditures must be approved by a Department Head or the County Administrator prior to travel in order to determine the business need, requirement or benefit to the County.

All in state travel must be approved by the respective department heads for their employees in advance of travel. All out of state and all travel by department heads must be approved by the County Administrator in advance of travel.

Approval must be documented by signature on the Travel Voucher. Verbal approval, email approval or any other method of approval is not sufficient; the signature of the department head or the County Administrator must be on the form. This requirement of approval is necessary on all travel even if funded by grants.

Elected Officials, excluding County Council members, may sign their own travel vouchers. However, the required forms and documentation as detailed in this policy are still required.

County Council members will follow the same process as all County employees, in that all travel will require pre-clearance. This clearance will be attained from a vote of County Council in a properly called meeting prior to travel in which reimbursements are expected to be made. The County Administrator and the Chairman of County Council (or the Vice-Chairman for travel made by the Chairman) will serve as the reviewers of Council travel documents to determine the correct completion exclusively. The only recognized exception to this policy will be for South Carolina Association of County (SCAC) sponsored/affiliated events that are conducted within the boundaries of the State of South Carolina. For events that are SCAC sponsored/affiliated there are no pre-travel clearance requirements; however, all other requirements of this policy remain in full effect.

REQUIRED FORMS

This policy in no way alters the at-will employment of any employee | This is not a contract

The "Laurens County Pre-Travel Voucher" form will be used for all employee or elected official travel. An electronic form is available by contacting Accounts Payable in the Finance Department. All expenses related to travel must be included on this form including any that will be paid for using a Purchasing Card. Meal reimbursement requests made after travel will be made on the "Laurens County Post-Travel Voucher" form.

PROCEDURES

A completed travel voucher, signed by the traveler, may be completed electronically then scanned along with documentation and emailed to the department head or the County Administrator for approval/signature. The department head or County Administrator will review to ensure that there is a valid business reason for the travel and that all documentation is present, and then will forward the approved form and supporting documents to Accounts Payable. Items which require the County Administrator approval may be emailed or sent interoffice, along with supporting documentation to the County Administrator for facilitation of signature.

Supporting documentation of the training course or reason for travel must be attached to the travel form and the form must be approved in advance of travel. An example of supporting documentation includes the conference agenda. The supporting documentation must show the location and dates of the event as well as whether any meals will be provided.

If several employees are traveling together a separate travel voucher must be completed for each employee traveling.

Travel Vouchers received by Accounts Payable without proper approvals or documentation will not be processed and will be returned to the employee to obtain the proper signatures or support. It will be the employee's responsibility to ensure that the approvals are obtained prior to travel.

Travel Vouchers not approved in advance of travel will be rejected and the expenditures will not be reimbursed.

MEALS/PER DIEM

The County will not pay per diem for business travel for any reason. The County will only reimburse meal expenditures for business travel which requires an overnight stay. According to the IRS, same day travel or travel that does not require an overnight stay could be

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includable as taxable wages to the employee. Therefore the County will not be able to pay meal reimbursements for day trips.

An overnight stay would be allowable if the destination is over 70 miles from the employee's Laurens County Office location AND the course or function is two or more days in duration. If the course or function is not two or more days in duration but is at least 8 hours in duration, the destination must be over 90 miles from the employee's Laurens County office location in order to qualify for per diem. When there are multiple routes to a location, the employee should use the shortest route to calculate mileage.

The County will only reimburse the employee for approved meals up to the rates listed below. The number of meals must be approved ahead of time on the Pre-Travel Voucher. After travel, the employee must turn in an approved Post-Travel voucher along with detailed receipts showing actual meal expenditures for the travel. If a cash tip is left, the employee may write the tip onto the receipt. Only meals pre-approved will be reimbursed, and reasonable gratuity of up to 15% will be reimbursed as long as the total remains under the maximum for each meal.

Employees will NOT be reimbursed for expenditures exceeding the allowable rates below or for any alcohol. The maximum amounts that are allowable under the County's travel policy for overnight travel are shown in the tables below.

When departing on an overnight trip, your departure time must be at or before the following, in order to qualify for the meal:

Meal:	Maximum reimbursement	Leave at or before:
Breakfast	\$7.00	6:00 a.m.
Lunch	\$9.00	12:00 Noon
Dinner	\$18.00	6:00 p.m.

When returning from an overnight trip, your return time must be at or **after** the following, in order to qualify for the meal:

Meal:	Maximum reimbursement	Return at or after:
Breakfast	\$7.00	7:00 a.m.

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Lunch	\$9.00	1:00 p.m.
Dinner	\$18.00	7:00 p.m.

There will not be a reimbursement allowed for any meals which are provided by the course or function sponsor. If the hotel provides breakfast with the cost of the room, reimbursement is not allowed for that meal.

MILEAGE:

The County will pay the standard IRS mileage rate per mile for any authorized travel for County business. Please refer to the IRS website at <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates> for the most current IRS business mileage rate, or contact Accounts Payable in the Treasurer's Department to obtain the current rate.

Overnight stay requirements do not apply to mileage reimbursements. Mileage should be requested in advance on the Laurens County Pre-Travel Voucher if possible. If this is not possible, the employee should include an estimate for approval and then turn in approved documentation after travel with a copy of the Pre-Travel Voucher. Support for the number of miles traveled should be attached. Examples include a Google Maps printout documenting travel miles. If multiple routes are available to the destination, the shortest distance should be used for reimbursement purposes.

Origination address is the shorter distance of:

- The Laurens County office where the employee normally works or
- The distance from the employee home to the travel destination

In lieu of a mileage advance or reimbursement, County employees are encouraged to use a County fleet vehicle when possible. All employees driving County vehicles must have taken the driver safety course given by the County risk manager. Employees may contact the County garage to obtain a fleet vehicle for their travel.

When two or more employees are traveling to the same destination a County Fleet vehicle should be used for the traveling group when possible and/or carpooling should be utilized.

Employees who are issued a County vehicle must drive that vehicle for any in town or out of town business travel and will not be reimbursed for mileage for any travel.

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HOTEL EXPENSES:

Hotel expenses may be charged on a Laurens County purchasing card. However, the hotel expenses must be approved on the completed travel voucher before the hotel expense is reserved or paid for. Please note on the travel voucher the amount that will be charged on the purchasing card.

The County will pay for hotel expenses only if an overnight stay is required for County business or training purposes. An overnight stay would be allowable if the destination is over 70 miles from the employee's Laurens County office location AND the course or function the employee is attending is two or more days in duration. If the course or function is not two or more days in duration but is at least 8 hours in duration, the destination must be over 90 miles from the employee's Laurens County office location in order to qualify for a hotel stay. On a multi-day function the County will not pay for a hotel stay on the last day of the conference unless the destination is over 150 miles from the employees Laurens County office location AND the course or events end after four p.m. The County will pay for hotel stays only for the period required for the business travel.

The County encourages that the employee choose to stay at the host hotel for conferences and events when possible and cost effective.

Employees who wish to stay in a hotel in advance of a conference or after a conference has adjourned must provide supporting documentation of the business purpose.

Employees may not charge additional nights on a County purchasing card and then reimburse the County. Additional nights must be charged to the employee's personal credit card.

The County will pay for internet costs while at a hotel in order to allow employees to send work related emails while traveling. If the hotel provides breakfast with the cost of the room, per diem is not allowed for that meal.

The County will only pay for one standard room rate per employee per night. The County will not pay above the standard room rate for any of the following types of items related to hotel stays: **telephone, local or long distance calls, suite rooms, laundry services, any type of television or movies, extra pillows, roll-out cots, sofa beds, room service or any type of food, coffee or water, valet parking, or extra for any type of room view.**

Exceptions to this policy may be approved on a case-by-case basis by the County Administrator.

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Gas Card Policy

Fleet Fueling Policy

Laurens County utilizes the Wright Express Fuel Card aka WEX Fleet. This is a fuel credit card and should be treated as such. Each card is assigned to a vehicle not an employee. The employee is issued a specific pin number. Please do not share your pin number if you do and the card is compromised you will be held responsible unless you can prove otherwise.

Cards are accepted at almost all branded stations across the country. Branded stations are considered as QT, Citgo, and Pilot etc. If you stop at a small "mom and pop" station check before fueling to make sure they accept WEX cards.

When fueling at the pump simply insert card it will ask for mileage and then your pin number.

Please be as accurate with your mileage as possible because this is where I pull my mileages for all of my reports. Statements are reviewed and spot checked each month for irregularities. Monthly balances will fluctuate depending on price per gallon and departmental call volumes.

If you damage or have lost your card please notify the Vehicle Maint. /Purchasing Dept. immediately and it will be deactivated and reissued.