

POLICY NO. 2 (AMENDED)

(CONCERNING REIMBURSEMENT FOR
AUTHORIZED TRAVEL AND USE OF COUNTY
VEHICLES)

The reimbursement for mileage expenses for persons on official business of the county using privately owned vehicles is based on the rate paid by the State of Alabama.

Because of recordkeeping requirements issued by the IRS subsequent to the passage of the 1984 Tax Reform Act which required people to pay taxes on certain non-cash benefits such as the use of county owned vehicles, it is the intent of the County Commission to allow certain vehicles such as public safety (sheriff's department, etc.) and other special use vehicles (clearly marked) to be considered as non-taxable under the regulations. (All others are covered by Policy No. 24).

With the authorized use of credit cards it is the Commission's intent to comply with Department of Examiners of Public Accounts' minimum requirements relating to use and documentation of items charged on the county's credit card as follows:

1. The county's credit card can only be used for official travel outside St. Clair County, under absolutely no circumstances can the credit card be used to obtain cash advances or pay for expenses of a personal nature.
2. When tickets for commercial transportation are charged on the credit card, both a copy of the ticket and the credit card receipt should be retained for accounting and auditing purposes. If a county vehicle is used in official travel, any gasoline/oil tickets and credit card receipts should be retained. When traveling in a personal vehicle, the official/employee should be reimbursed a per mile allowance, and under no circumstances can gasoline for one's personal vehicle be charged to the county's credit card.
3. Copies of all meal tickets (receipts) and credit card receipts should be retained for accounting and auditing purposes. If meals are purchased for more than one person, the people eating should be identified on the credit card receipt.
4. A copy of the motel bill and credit card receipt should be retained for accounting and auditing purposes.

POLICY NO. 2 (AMENDED) (CONTINUED)

5. In an instance where other reasonable and necessary travel cost are incurred, the same procedure would apply.
6. Immediately upon return from out of county travel, the official/employee should submit a report to the County Commission, together with all credit card receipts, invoices, and a brief memorandum disclosing the nature and reason for travel. (copy of program, agenda, etc.)

Affirmed and Amended this 14th day of September, 1999.