



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SECTION: 2		SUBJECT: COUNTY SPONSORED CONFERENCE AND TRAININGS
POLICY NUMBER: 207	CATEGORY: ACCOUNTS PAYABLE POLICIES	
REVISED DATE: 04/23/15	APPROVED BY: <i>Paul Angulo</i>	

PURPOSE: To establish standard guidelines for County departments, agencies, and special districts for County Sponsored Conferences and Trainings to use in accordance with Board of Supervisors Policy A-34, Recognition of Service to the County and Presentations of Awards section Official Functions.

SCOPE: Applies to all County departments, agencies, special districts, and authorities that are governed by Riverside County Board of Supervisors, and/or which maintain funds in the County Treasury.

POLICY: This policy details the guidelines for the overall applicability and requirements necessary for the expenses expected to be incurred by a County department, agency, or special district for a conference or training event they are hosting.

PROCEDURE: This procedure will provide guidance to County departments, agencies, and special districts as to the necessary approvals and supporting documentation required in order for conference or training related expenses to be paid or reimbursed. This policy will also help determine the applicability of food and/or beverage being provided at County sponsored conferences or trainings based on the event details.

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DETERMINING APPLICABILITY

In order to qualify for reimbursement of light refreshments and/or meals that are provided at a County hosted conference or training function, the following criteria needs to be met:

- 1) Conference or training is not routine or includes the discussion of day-to-day operations of the government.
- 2) Food being provided is incidental to the conference or training occurring.
- 3) A conference or training function where food is being provided must include substantial training topics that are presented not just while the meal is being served but also before and after the meal is being consumed by the attendees. (Functions qualifying for lunch or dinner meal reimbursement must be a minimum of 4 hours or more in length.)
- 4) For internal department trainings, a presenter, trainer or live-stream webinar must be present and the topic must provide a clear educational value to the attendees and/or the County of Riverside. Note: internal department meetings that include a training topic as part of the meeting agenda do not qualify to have food provided to their attendees. Training must be the major focus for holding a function or event that qualifies for food reimbursement and the event must be held separately from day-to-day department meetings.
- 5) If the training or conference is greater than 2 hours, but less than 4 hours, **only** light refreshments may be reimbursed at a maximum of \$5.00 per person. No additional non-travel meals (breakfast, lunch or dinner) may be provided to attendees.
- 6) If the training or conference is 4 hours or more and overlaps with the beginning and end of the standard 12:00 pm- 1:00 pm standard lunch period then non-travel lunch may be served, provided 10 or more trainees are in attendance and a presenter, trainer, or webinar is held concurrently with the meal being served. Meals can be reimbursed to the Department at a maximum of \$15.00 per person for non-travel lunches provided to attendees.

SUPPLEMENTAL INFORMATION

- 1) ***Meals provided at a function*** (conference or training) ***that is scheduled specifically for the standard lunch hour and is 2 hours or less in length are not entitled to meal reimbursement.*** All efforts should be made to schedule a training or conference outside the standard lunch hour of 12:00 – 1:00 pm.
- 2) Special Circumstances will be considered on a case-by-case basis and requires pre-approval from either the Executive Office and/or the Auditor-Controller’s Office to receive reimbursement.
- 3) No reimbursement shall be made for functions or events relating to Holidays, Retirements, Birthdays, Promotions/Transfers, Lobbying, or any celebrations considered personal in nature.
- 4) Agendas should be focused and based entirely on a training or conference event.
- 5) Staff department meetings do not classify as a training or conference function and no food or drink reimbursement will be made.

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EXAMPLES OF ACCEPTABLE AND UNACCEPTABLE LUNCH ACCOMMODATIONS

1) ACCEPTABLE

Every year the Government Finance Officers Association (GFOA) provides a training for Generally Accepted Accounting Principles (GAAP) updates. The webinar is hosted by GFOA from 1:00 – 5:00 pm, Eastern Standard Time. The training is a planned, prepared and coordinated program that provides professional and technical training that serves to assist County Employees with maintaining and preparing annual financial statements. In order for County employees to attend the training, they will have to attend during the standard lunch period. No lunch breaks are given during the webinar because it is being dictated by GFOA on Eastern Standard Time. ***For this function, lunch can be provided to employees since it was not purposely arranged during the standard lunch hour.***

2) UNACCEPTABLE

a. A department chooses to hold a meeting that will include all of their Administration Division employees. The meeting is held from 9:00 – 11:00 am and will be discussing new procedures that have been implemented within the department. There is a section of the meeting that will involve training the staff on the new procedures required. Department has chosen to provide light refreshments to attendees.

This event does not qualify for light refreshment reimbursement as it is discussing the functions of the day-to-day operations of the department.

b. Department chooses to hold an event from 11:30 am – 1:30 pm where they will have a professional speaker present an important topic to the attendees. The department has stated to their staff that attendance is mandatory. To compensate the employees for attending this event during their personal lunch hour, the department plans to provide box lunches to all in attendance. The attendees are able to eat their provided lunch while the presenter is speaking. ***This event does not qualify for meal reimbursement because it was only 2 hours in length and the department had the option to schedule the event either before or after the standard lunch period.***

DEPARTMENT RESPONSIBILITY

- 1) Ensure all purchases and/or contracts adhere to the County of Riverside’s approved Purchasing Policy Manual.
- 2) Complete the County Sponsored Conference and Training Checklist and obtain prior approval from the Auditor-Controller’s Office and Executive Office prior to any obligations are made for a conference or training that will be greater than \$5,000.
- 3) Any county sponsored trainings less than \$5,000 will not require prior approval however the checklist will be required when requesting a voucher to be approved for payment.
- 4) Departments will provide any additional information or documentation if requested by the ACO or EO.

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AUDITOR-CONTROLLER RESPONSIBILITY

- 1) Review and approve/deny request within 4 business days

SUPPORTING DOCUMENTATION REQUIRED FOR VOUCHER APPROVAL

Trainings/Conferences which may include light refreshments and/or non-travel meals for attendees must include the following:

- 1) Training Agenda that confirms all training topics and lists event details and time schedules.
- 2) Sign-In Sheet listing all Conference attendees
- 3) Original Itemized Receipt or Vendor Invoice detailing: food items, total amount paid, name of establishment, and date of purchase.
- 4) County Sponsored Conferences and Training Checklist with necessary approvals present.

DEFINITIONS which are not defined in SPM 102

“Light refreshment” means snacks and beverages consumed outside a regular meal. Light refreshments for morning, afternoon, or evening breaks may include, but are not limited to, pastries, cookies, donuts, bagels, fruit, vegetables, coffee, juice or punch. Box lunches are not considered light refreshments.

“Non-travel meal” means a breakfast, lunch, or dinner that occurs on official County business but does not take place during out-of-town travel. Box lunches are considered non-travel meals.

“Training” means the process of providing for and making available to an employee, and placing or enrolling the employee in, a planned, prepared, and coordinated program, course, curriculum, subject, system, or routine of instruction or education, in a scientific, professional, technical, mechanical, trade, clerical, fiscal, administrative, or other fields which will improve individual and organizational performance and assist in achieving the agency’s mission and performance goals.” (5 U.S.C. 4100, GETA)

“Event” means a meeting, conference, or training where multiple people have gathered for a specified business purpose that provides a clear benefit either directly or indirectly to the County of Riverside.

RECORDS MANAGEMENT ROLES

The approved County Sponsored Conference and Training Checklist will be attached to the accounts payable voucher as supporting documentation. The Auditor-Controller’s Office will be the department of record and will maintain documents in accordance to the County General Records Retention Schedule which specifies those records must be kept for the current fiscal year plan and additional 7 years.

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COUNTY SPONSORED CONFERENCE AND TRAINING CHECKLIST



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OFFICE OF THE AUDITOR-CONTROLLER

COUNTY SPONSORED CONFERENCES AND TRAININGS			
NAME OF EVENT	<input type="text"/>		
DATE(S) OF EVENT	<input type="text"/>		
REQUESTING DEPARTMENT	<input type="text"/>		
CONTACT PERSON	<input type="text"/>		
	NAME	POSITION/TITLE	PHONE
EVENT TIME	<input type="text"/>	<input type="text"/>	<input type="text"/>
	START	END	TOTAL LENGTH OF EVENT (HRS)
HOW DOES THIS EVENT SUPPORT THE MISSION OF YOUR DEPARTMENT? (List Business Purpose)	<input type="text"/>		
LIST ANY (3rd PARTY) FORMAL PRESENTERS, TRAINERS, OR WEBINARS FOR YOUR EVENT	<input type="text"/>		
TRAINING TOPIC(S) OF YOUR EVENT (IF APPLICABLE)	<input type="text"/>		
DEPARTMENT HEAD APPROVAL	<input type="text"/>		
	PRINT	SIGN	DATE

ATTENDANCE	
WHO WILL BE ATTENDING THIS EVENT? Please check all that apply.	
<input type="checkbox"/> Hosting Dept.-Riv.Co. Employees	<input type="checkbox"/> Non-Hosting Dept.-Riv.Co.Employees
<input type="checkbox"/> Non-County GOVT Employees	<input type="checkbox"/> Riv.Co. Volunteers or Commissioners
<input type="checkbox"/> Private Agency Employees	<input type="checkbox"/> Members of the Public/Community
<input type="checkbox"/> Other-Please list below	
<input type="text"/>	
TOTAL # OF ATTENDEES (OR INVITEES)	<input type="text"/>
WHERE IS THE EVENT BEING HELD? Please list event location.	
<input type="text"/>	

COSTS	
BREAKDOWN OF EVENT EXPENSES	
TOTAL VENUE RENTAL	<input type="text"/>
TOTAL EQUIPMENT RENTAL	<input type="text"/>
TOTAL FOR TRAINING MATERIALS	<input type="text"/>
TOTAL FOR SPEAKERS, PRESENTERS, ETC.	<input type="text"/>
TOTAL FOOD COSTS (incl.tax, tip, delivery,etc)	<input type="text"/>
OTHER	<input type="text"/>
OTHER	<input type="text"/>
OTHER	<input type="text"/>
TOTAL ACCUMULATED EVENT COST*	\$ <input type="text"/>
TOTAL FOOD COST PER PERSON (Total Food Cost/Total # of Attendees)	<input type="text"/>
TOTAL EVENT COST PER PERSON** (Total Event Cost/Total # of Attendees)	<input type="text"/>
* IF total accumulated event costs exceeds \$5,000.00, then County CEO advance approval is required. (BOS A-34)	
**Actual event costs not to exceed \$25.00 per person. (BOS A-34)	

ACO/CEO APPROVALS	
<input type="checkbox"/> APPROVED	Auditor-Controller
<input type="checkbox"/> DENIED	(or designee)
<input type="text"/>	
	PRINT SIGN DATE
<input type="checkbox"/> APPROVED	County CEO
<input type="checkbox"/> DENIED	(or designee)
<input type="text"/>	
	PRINT SIGN DATE

SUPPORTING DOCUMENTATION CHECKLIST	
Conference/Training Agenda (confirms business topics and event timeframes)	<input type="text"/>
Event Sign-in Sheet	<input type="text"/>
Original itemized receipts/invoices	<input type="text"/>
Date, Time, Length, and location of event if not incl. on the Agenda	<input type="text"/>
Statement of Business Purpose	<input type="text"/>
County CEO or BOS Approval for events with accumulated costs	<input type="text"/>

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