Sangamon County
Appropriate Use of County Funds

Purpose: The purpose of this policy is to provide guidance to County offices and departments regarding the appropriate uses of County funds. This policy applies to all expenditures approved by the Auditor's Office and paid by the Treasurer as part of the requisition process and to petty cash expenditures reimbursed by County funds.

Effective Date: This policy is effective upon approval of the Finance Committee.

Policy Statement

County funds may only be used for expenses that are necessary and reasonable for the proper and efficient performance and administration of official County business. In general, a cost will be deemed reasonable if, in its nature and amount, it does not exceed that which would be expended by a prudent person under the circumstances prevailing at the time the cost was incurred. In addition, all expenditures of County funds must be properly authorized and comply with all requirements established by County ordinance and policy, as well as by State and Federal law.

In implementing this policy, the following specific guidelines must be followed.

A. **Local Business Meetings**: The cost of County business related to special expenses incurred while hosting a meeting shall be reimbursable with County funds, if these special expenses for said meeting are reasonable, well documented, budgeted and approved in advance by the appropriate oversight committee of the County Board.
    1. All special expenses involving reimbursement for meal costs must be itemized and fully documented to include the actual County business transacted and the names of the individuals participating in the meeting, as well as the name of the organizations they represent. The actual cost of meals for persons incurred in the connection with County business shall be allowed. Departments are responsible for ensuring that such costs are reasonable.
    2. To be eligible for meal reimbursement, County business must have been the main topic of discussion during the meeting, and non-employees must have participated in the meeting.
    3. Two or more County employees dining together and discussing business will not constitute a reimbursable business meeting.
    4. Original receipts that itemize purchases must be submitted as documentation for all reimbursement requests for meals purchased as part of business meetings.
    5. In all cases, County funds may not be used to purchase alcoholic beverages.

6. County employees on travel status shall receive reimbursement for their meals in accordance with the provisions of the County's travel policy.

B. **Gifts and Refreshments**: While the County certainly recognizes the importance of the dedication of its employees, items such as gifts, refreshments and reception supplies purchased to recognize significant life events, such as retirements, or flowers purchased for the hospitalization or death of employees, former employees, family members, constituents or vendors are personal expressions of feelings and are not purchases for official County business. County funds should not be used for such purchases. However, County funds may be used for reasonable expenses for the purchase of service pins, plaques, awards and similar items procured as part of a formal program, approved by a department's oversight committee, to recognize employees for outstanding performance, years of service and cost savings suggestions.

C. **Promotional Items**: The proper name of any elected official may not appear on any bumper sticker, commercial billboards, lapel pins or buttons, pens/pencils, magnets, stickers or other similar promotional items that are not in furtherance of the person's official County duties or governmental and public service functions, if designed, paid for, prepared or distributed using County funds.

All exceptions to this policy must be approved by the Finance Committee.

Approved 9/13/2011 (Date)

Finance Committee

(Chair)