

COUNTY OF MONO CELLULAR PHONE POLICIES AND PROCEDURES



Department of Finance
Rev 4/08

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I. Statement of Policy

The County of Mono recognizes that the use of cellular phones and personal digital assistants with activated cellular phone components (PDAs) provides an opportunity for its staff and officials to improve service and responsiveness to other employees and its citizens. Cellular phones and PDAs are most effective in establishing lines of immediate communications when other direct communications resources are unavailable or impractical.

Therefore, it is the County's policy to provide employees access to cellular phones or PDAs upon determination of need and following an established approval process. The County has chosen the payment of a monthly cellular phone or PDA allowance as the primary method for providing cellular phone or PDA access to its employees. The allowance is intended to reimburse the employees for the use of their personally-owned cellular phones or PDA's for County-related business. The cellular phone allowance is taxable income.

As an alternative, the County may provide employees with a County-owned cellular phone or PDA with a County-paid monthly service plan in lieu of a monthly allowance. County-owned cellular phones and PDAs are for official business use only, and subject the County and its employees to strict IRS substantiation requirements for their use. Substantiation includes daily logging of all calls (in and out) showing the name of caller/callee and the business purpose of the call, and regular audits of those logs by Department Heads and the County Finance Director. (References: Internal Revenue Code §132 Taxable Fringe Benefits; Internal Revenue Code §274(d) Substantiation Requirements; Internal Revenue Code §280F(d)(4) Listed Property) If appropriate, Department Heads may authorize a County-owned cellular phone that several staff members within the department can share if an "on-call" or "on-duty" policy exists within the department and cellular phone support is essential. A log will be maintained to substantiate use.

II. Eligibility Criteria

Employees may qualify for a cellular phone allowance or the assignment of a County-owned cellular phone when the Department Head has determined that the use of a cellular phone is **REQUIRED** and **NECESSARY** for the performance of their jobs.

Department Heads shall use the following criteria to determine the work-related requirements and needs that may qualify the employees for the cellular phone allowance or assignment of County-owned cellular phones:

1. The nature of work assigned requires timely, business critical, two-way communication for which there is no reasonable alternative technology.
2. The employee provides emergency support and back-up from a mobile environment.
3. A cellular phone is needed to insure the safety of the employee or others who may be at risk.
4. The employee must be able to immediately communicate with staff in the department and other agencies to coordinate programs or to provide adequate customer service, and using a land line would not adequately meet this need.
5. The employee frequently works in the field where land lines and other primary radio or telephone communications are not available.

III. Cellular Phone or Personal Digital Assistant Device Allowance

1. Establishing the allowance
 - a. The County has established three tiers for the payment of monthly cellular phone allowance and a separate add-on allowance for e-mail and data service for PDAs based on anticipated or documented business usage.
 - (1) Tier 1 - Limited Use Rate - \$25.00

This rate is appropriate for users with incidental or low usage level of up to 100 minutes per month
 - (2) Tier 2 - Standard Rate - \$35.00

This rate is appropriate for users with usage level between 101 and 400 minutes per month
 - (3) Tier 3 - High Use Rate - \$55.00

This rate is appropriate for users with anticipated or documented heavy volume usage of over 400 minutes per month.
 - (4) Add-on Rate for Data Plan and Email (PDA) - \$50.00
 - b. In exceptional cases, the County Administrator may approve a higher allowance for employees that demonstrate consistent documented official business use that exceeds the authorized allowance listed above.

Occasional, infrequent spikes in business use do not qualify for a higher allowance or additional reimbursements.

- d. Allowances expire at the end of each Fiscal Year, June 30, XXXX. Re-certifications are required each fiscal year to continue receiving the monthly cellular phone allowance.
 - e. The Finance Director shall review the rates annually and recommend changes, as appropriate, to the existing rates to the County Administrative Officer for consideration.
2. Tax issues and payment to employees
- a. The allowance is taxable income.
 - b. The allowance will be paid to employees each pay period as an addition to employees' payroll checks.
3. Using the cellular phone
- a. The cellular phone is personally owned, and may therefore be used for both personal and business calls. Employees receiving a cellular phone or PDA allowance must maintain an active cellular phone contract, with an add-on data plan (if approved), for the life of the allowance. Employees must provide their cellular phone numbers to the department, and agree to notify their departments immediately of any changes to their cellular phone numbers or termination of their monthly service plans.
 - b. There are no requirements to substantiate the business use of personally owned cellular phones. However, Department Heads may require employees to provide business usage documentation to validate the appropriateness of the monthly cellular phone allowance rates approved for the employees.
 - c. Understanding that County information may be stored on certain devices, employees must take certain security precautions. If an employee loses the cellular phone device, the employee must immediately notify the Department Head and the Director of Information Technology.

IV. County-owned Cellular Phones and PDAs

- 1. As an alternative to cellular phone allowances, employees may choose to use County-owned cellular phones/PDAs with County-paid service plans.
- 2. The use of County-owned cellular phones is restricted to Official County Business. County policy prohibits the personal use of County-owned cellular phones or PDAs. Employees are required to reimburse the County for any

personal calls made or received on County-owned cellular phones/PDAs. Employees shall reimburse the County for each call at the rate of \$.05/minute and a pro-rated share of the monthly service charge. The County does not consider emergency and 9-1-1 calls as personal calls.

3. All business calls made or received on a County-owned cellular phone shall be recorded on the 'County-Owned Cellular Phone Log Sheet' for tracking purposes. The log shall cover the period of the regular billing cycle for the account and turned in with the monthly billing statement when it is presented to the Finance Department for payment.

V. Department Responsibilities and Documentation Requirements

1. Cellular Phone and PDA Device Allowance

- a. Departments shall maintain a centralized file for the records of all employees authorized cellular phone or PDA allowances. Included in the files are copies of the employee's service plan, cellular phone number, cellular phone authorization form, and annual re-certifications.
- b. For all allowance rates above tier 1 departments shall establish a process to conduct an annual analysis of actual business usage of employee's personally owned cellular phone or PDA to support the monthly cellular phone allowance rate.

2. County-owned Cellular Phones and PDAs

- a. Departments shall maintain accountability of all County-owned cellular phones assigned to their departments. Accountability includes: equipment description, assigned cellular phone numbers, contracts for service plans and add-on features, and names of employees to whom the cellular phones are assigned.
- b. Departments shall maintain a centralized file for records of all assigned cellular phones that includes monthly billing statements approved by the Department Head, telephone logs for official calls, reimbursement receipts by employees for personal calls, approved Cellular Phone Authorization Form.
- c. Departments shall establish a process to audit the business use of cellular phones and for employees to reimburse the County for personal calls. Departments shall also establish a process to annually analyze the actual business usage of employee's County-owned cellular phone or PDA to ensure that it is consistent with the assigned monthly service plan.

VI. Procedures

1. The Department Head shall determine the work-related requirements and needs of an employee for cellular phone allowance as provided in this policy. If the employee is determined to be eligible, Department Head shall select the appropriate monthly cell phone allowance rate based on the anticipated or documented business usage level of the employee.
2. The Department Head must complete and submit the completed and approved Cellular Phone Authorization Form, along with a Personnel Action Form to the Department of Human Resources. A copy of the cell phone service agreement or monthly bill must be provided to activate the allowance.
3. The Department of Human Resources will activate the allowance the pay period following receipt of the appropriate paperwork. No retroactivity will be provided.
4. Should an employee decide to use a County-owned cellular phone in lieu of an allowance, a Cellular Phone authorization form shall be completed and kept in the department's files.
5. If the employee is assigned a County-owned cell phone the Department shall determine the most appropriate cellular phone provider and service plan for the employee based on the County's established procurement policies. In all cases, the most economical service plan that meets individual business needs must be chosen. Employees are responsible for the safekeeping and care of their cell phones.

VII. Termination of Allowance

Department Heads shall terminate the monthly cellular phone allowance or the assignment of a County-owned cellular phone under the following conditions:

1. When the requirement and the need for cellular phone/PDA access by the employee cease to exist as determined by the Department Head at his or her sole discretion.
2. When the employee is transferred from the department or terminates employment with the County. Cellular phones/PDAs will not be transferred between employees without department head approval.
3. When there is a pattern of abuse.

Department Heads shall use a Personnel Action Form to notify the Department of Human Resources within seven days of the termination of the cellular phone allowance.

**MONO COUNTY
CELLULAR PHONE AUTHORIZATION FORM**

This form is to be completed when a County official or employee, as part of his or her job, needs to use a Cellular Phone or Personal Digital Assistant (PDA), or when that use is to be discontinued.

NOTE: Cellular Phones or PDA's with an activated cell phone service component may be employee-owned or County-owned by an authorized official or employee.

Name of employee:

Position:

Department:

Type of Device: cell phone

List cell phone #: _____

Allowance Requested:

PLAN A: ALLOWANCE FOR BUSINESS USE OF EMPLOYEE-OWNED CELL PHONE

Cell Phone Allowance:

Employee will accept ownership of a Cell Phone which is currently owned by the County or provide his/her own cell phone, on _____ [date].

Employee will begin receiving an allowance within 30 days hereafter, and on a monthly basis, until he or she no longer needs to use the Cell Phone for County business purposes or chooses to stop this allowance.

The employee and his/her department head (for County elected officials or appointed department heads, the CAO) hereby certify that the employee needs to use a Cell Phone for County business because (initial all that apply):

____ The employee's work requires timely, business critical, two-way communication for which there is no reasonable alternative technology.

____ The employee provides emergency support and back-up from a mobile environment.

____ A Cell Phone is needed to ensure the safety of the employee or others who may be at risk.

____ The employee must be able to immediately communicate with staff in the department and other agencies to coordinate programs or to provide adequate customer service, and using a land line would not adequately meet this need.

_____ The employee's main work location is in the field where land lines and other primary radio/telephone communications are not available.

Usage Guidelines:

- A. Any County official or employee who applies to receive a Cellular Phone allowance hereby agrees to:
- Pay all monthly service charges in full and on time.
 - Keep their cellular phone turned on during times directed by their department head
 - Answer all business-related calls to his or her Cellular Phone and promptly respond to any messages.
 - Provide the Cell Phone number to his or her department head (for County officials, the CAO).
 - Notify the department head (or in the case of the County official, the CAO) if service will be terminated.
 - Replace or repair the Cell Phone as needed.
- B. County officials who are authorized to receive an allowance for the cell phone service component of a personally owned PDA, must pay all monthly service charges in full and on time, comply with paragraph A above, and provide a PAF to the Personnel Division if service will be terminated.

OTHER WIRELESS COMMUNICATION DEVICES:

The employee and his/her department head (or the CAO for a County official or department head) must initial all that apply:

- _____ na PDA for an Employee: The employee and his or her department head hereby certify that the employee needs a PDA with an activated cell phone service component to efficiently carry out the employee's assigned duties.
- _____ na PDA for an Official: A County elected official or department head who wishes to use a personal PDA with an activated cell phone service component and the CAO hereby certify that the PDA and the cell phone service component are needed to efficiently carry out the official's duties.

TAXABILITY: Any County official or employee accepting an allowance for a Cell Phone or for a cell phone service component of a PDA acknowledges that the allowance is considered to be taxable income by the Internal Revenue Service. For determination of individual taxability, officials and employees should check with their tax advisor.

PLAN B: USE OF COUNTY-OWNED WIRELESS COMMUNICATION DEVICES

- A. All users of County-owned Cell Phones (including an official who has a County-owned PDA with an activated cell phone service component) must completely refrain from making any personal calls on that Cell Phone or PDA. Personal use may result in disciplinary action. The official or employee who makes a personal call on a County-owned Cell Phone or PDA accepts responsibility for any fines or penalties imposed by the IRS for that use.

- B. Each month, each official or employee who uses a County-owned Cell Phone or PDA shall review the bill for that Cell Phone and declare that he or she has not made any personal calls on that device. The employee's department head must then review the employee's bill and certify that there has been no personal use.

- C. PDA users are subject to the County's policies to protect the security, integrity and availability of the data stored on these devices. PDA's that will be connected to County-owned computers shall be approved by the IT department prior to purchase.

DISTRIBUTION: If this form authorizes an allowance, send the original of this form and a Personnel Action Form (PAF) to the Human Resources Department and keep copies of those documents in the department's files along with a copy of the service agreement or a current bill for service. If no allowance is being authorized, the department should keep the original of this form; no PAF, service agreement, or bill is necessary.

CERTIFICATIONS:

I certify that the foregoing is true and correct.

Date: _____

Signature of Employee (or Official)

Date: _____

Signature of Department Head (or CAO)

The CELLULAR PHONE AUTHORIZATION FORM

CELLULAR PHONE REIMBURSEMENT REQUEST

(Please return form to Teresa Neely, Human Resources, by email, fax # 932.5411 and mail original form by interoffice mail)

Date: _____

Employee Name: _____

Department: _____

Department Head approval: _____

Signature

Employee Signature: _____

Signature

Cell phone number: _____

Tier I – Limited Use Rate - \$25 (100 minutes per month).

(Department Head: Phone bill records do need to be retained in your files for the 1st month only in the event of an audit.)

Tier 2 – Limited Use Rate - \$35 (101 – 400 minutes per month).

(Department Head: Please retain monthly phone bill copies in your files in the event of an audit.)

Tier 3 – Limited Use Rate - \$55 (over 400 minutes per month).

(Department Head: Please retain monthly phone bill copies in your files in the event of an audit.)

Add on Rate for PDA - \$50.

Cancel Request.

Change current request. A new PAF is required.