

Maricopa County Policies and Procedures	Subject: Expenditures for the Convenience and Benefit of Employees, Visitors, and Volunteers	Number: A2502 Issue Date:
Approved CAO:	Initiating Department: Finance	

I. PURPOSE

The purpose of this procedure is to provide guidance to members of Maricopa County's management team with respect to the use of public funds for the purchase of equipment, goods, and services for the convenience and benefit of employees, visitors, and volunteers. This policy does not replace existing policies that address specific types of expenditures (i.e. travel telecommunication equipment, etc).

II. POLICY

- A. The County Attorney's Office has opined that public funds may only be expended on goods and services that are "ordinary and necessary" to the accomplishment of Maricopa County's statutory functions. A.R.S. 38-601 states that county employees shall receive the salary provided by law, and shall not, under any pretext, receive any salary or emolument in excess of the salary so provided. It is the responsibility of each member of Maricopa County's management team to ensure that each purchase is a necessary and prudent expenditure of public funds.
- B. All county employees are responsible for ensuring compliance with existing laws and county policies. Elected Officials, chief officers, and department directors are responsible for approval and oversight, and for maintaining the trust of Maricopa County citizens by spending public funds in a fiscally responsible manner consistent with this procedure.
- C. "Public funds" include all tax revenues, fines, fees, charges, penalties, interest, property and receipts of any kind including donations received by Maricopa County. The expenditure of non-tax revenues is governed by the same guidelines as tax revenues. In addition, special care should be given to ensure compliance with any additional requirements imposed by grantor agencies.

III. PERMITTED EXPENDITURES

The following is an exclusive list of items that, when purchased in a manner that is consistent with Maricopa County's Procurement Code and in reasonable quantities and at reasonable prices, are permitted under this policy:

- A. Other than as listed below, or defined in other Maricopa County existing policies, an elected official, chief officer, or department director may only purchase articles of clothing, retirement awards, and other spot awards for County employees through the Board-approved "Peak Performers" program. (See Maricopa County Employee Compensation Plan, Section XI; Maricopa County Ethics Handbook, pp. 4-6.) An elected official, chief officer or department director may, of course, arrange for the purchase of articles of clothing and other items by employees where there is no cost to the department.
- B. An elected official, chief officer, or department director may purchase plaques, work anniversary cards, certificates of achievement, and pins as recognition for exemplary performance, attendance, or other types of job-related achievements. Such items must be nominally priced (i.e., cost less than \$50) and may be purchased from the Operations Component of the department's lump sum budget.
- C. An elected official, chief officer, or department director may purchase nominally-priced articles of clothing and other awards for visitors and volunteers from the Operations Component of the department's lump sum budget.

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- D. An elected official, presiding judge, chief officer, or department director may only purchase items of food (including beverages and cups) in compliance with Administrative Procedure A1508 and County Attorney Opinion 97-003. The purchase of prescription or non-prescription drugs for employees, visitors, and volunteers is not authorized by this procedure.
- E. Departments may only purchase plants, artwork (including motivational posters) and other decorative items for public reception and meeting areas. Such items that are over \$100 must have an approval signature of an elected official, presiding judge, or chief officer. The purchase of plants, art work (including motivational posters) and other decorative items for private office space and the purchase of other convenience items for employees, visitors, and volunteers (such as microwave ovens and refrigerators) is not authorized by this procedure.

IV. EXCEPTIONS TO THIS PROCEDURE

The use of public funds for the purchase of equipment, goods and services for the convenience and benefit of employees, visitors, and volunteers is not authorized under this procedure may, upon the recommendation of the Department of Finance, be authorized by the Board of Supervisors. Any purchase made by an elected official, presiding judge or chief officer, [or department director] in a manner inconsistent with this procedure shall require approval by the Board of Supervisors.

Any unauthorized expenditure, whether inconsistent with this policy or not approved by the BOS, subjects the elected official, presiding judge, chief officer or employee to such sanctions as the law requires.