



WEST VALLEY WATER DISTRICT
855 W. Base Line Road, Rialto, CA 92376
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**POLICY REVIEW AND OVERSIGHT COMMITTEE MEETING
AGENDA**

WEDNESDAY, SEPTEMBER 18, 2024 - 5:00 PM

NOTICE IS HEREBY GIVEN that West Valley Water District has called a meeting of the Policy Review and Oversight Committee to meet in the Administrative Conference Room, 855 W. Base Line Road, Rialto, CA 92376.

BOARD OF DIRECTORS

**President Gregory Young, Chair
Director Kelvin Moore**

Members of the public may attend the meeting in person at 855 W. Base Line Road, Rialto, CA 92376, or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may be submitted via Zoom, by telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790, or via email to administration@wvwd.org.

If you require additional assistance, please contact administration@wvwd.org.

I. CALL TO ORDER

II. PUBLIC PARTICIPATION

The public may address the Board on matters within its jurisdiction. Speakers are requested to keep their comments to no more than three (3) minutes. However, the Board of Directors is prohibited by State Law to take action on items not included on the printed agenda.

III. DISCUSSION ITEMS

1. Updates to the Policy Review and Oversight Committee
2. Employee Reimbursements.
3. Paid Family Leave (PFL) Policy – New

IV. ADJOURN

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Policy Review and Oversight Committee Agenda at the District Offices on September 12, 2024.

Elvia Dominguez

Elvia Dominguez, Board Secretary



**BOARD OF DIRECTORS
POLICY REVIEW AND OVERSIGHT COMMITTEE
STAFF REPORT**

DATE: September 18, 2024
TO: Policy Review and Oversight Committee
FROM: William Fox, Interim Chief Financial Officer
SUBJECT: EMPLOYEE REIMBURSEMENTS

BACKGROUND:

The District currently processes employee reimbursements requiring receipts for all amounts being submitted. Mileage reimbursements are at the standard IRS approved mileage rate. Employees frequently, but are not required, include MapQuest or Google Directions to validate the distance being claimed. Employees are encouraged to submit for reimbursement within thirty days of incurring expenses or upon return from a conference or other planned event. The reimbursements are evaluated based upon being actual and reasonable. They are reviewed and approved by the employee's immediate supervisor prior to submission to the Finance Department for payment.

DISCUSSION:

The District's current practice for employee reimbursement contains many aspects that follow best practice. There are opportunities available to further enhance the existing practice through the implementation of an Administrative Policy and standardized employee expense report.

The prior Finance Director developed a draft Administrative Policy that memorialized existing practices and incorporated suggested enhancements that would ensure that best practices were being implemented. The Chief Financial Officer reviewed the draft Administrative Procedures and then commissioned a benchmarking study to examine how other agencies handle their employee reimbursements. The results of the benchmarking study revealed that the proposed Administrative Procedures incorporate best practices and will further strengthen the existing employee expense reimbursement process. process in place. As part of this enhancement process, an easy to complete employee expense reimbursement form was also developed.

Attached for review and discussion is the benchmark survey conducted, proposed administrative policy, and proposed employee expense reimbursement form.

FISCAL IMPACT:

There is no direct financial impact of the development and implementation of the Administrative Policy regarding employee expense reimbursements. However, from an operational perspective additional guidelines will improve clarity and accountability.

STAFF RECOMMENDATION:

Staff recommends that the presentation and employee expense reimbursement form be reviewed and discussed with the Finance Committee. Upon concurrence of the Finance Committee the matter will be presented to the full Board.

ATTACHMENT(S):


1. Exhibit A - Travel and Expenses Reimbursement Survey
2. Exhibit B - Employee Expenses Reimbursement Form

EXHIBIT A



Travel and Expense Reimbursements Survey

For
Policy Review & Oversight Committee
September 2024

A photograph of the West Valley Water District building, a single-story structure with a light-colored facade and several large, arched windows. The name "West Valley Water District" is printed on the upper part of the building. In the foreground, there are signs for "CUSTOMER SERVICE" and "ADMINISTRATION" with arrows pointing in opposite directions. A large tree is visible on the left side of the frame.

West Valley Water District

OVERVIEW

- West Valley Water District commissioned travel and expense reimbursements
- 13 local agencies, including West Valley Water District, were solicited
 - There were 12 responses, including WVWD
 - There was only 1 district that did not respond
- Survey topics include:
 - Authorizations
 - Approvals
 - Travel and reimbursement policy
 - Expense reporting handling for Board and employees
- Survey Conclusions
- Next Steps

AGENCIES PARTICIPATING IN THE SURVEY



Agencies that participated in the survey

12 Agencies:

- ✓ Coachella Valley Water District
- ✓ Cucamonga Valley Water District
- ✓ East Valley Water District
- ✓ Elsinore Valley Municipal Water District
- ✓ Lake Arrowhead Community Svcs. District
- ✓ Mesa Water District
- ✓ Rubidoux Community Services District
- ✓ Yucaipa Valley Water District
- ✓ Walnut Valley Water District
- ✓ Western Municipal Water District
- ✓ Walnut Valley Water District
- ✓ West Valley Water District

TIMING OF AUTHORIZATION OF TRAVEL & OTHER BUSINESS EXPENSES

Agency Name	Expenses Authorized in Advance	Expenses Not Authorized in Advance	Expenses Ratified After the Fact with Approval for Payment
Coachella Valley Water District	X		
Cucamonga Valley Water District	X		X
East Valley Water District	X		X
Elsinore Valley Municipal Water District	X		
Lake Arrowhead Comm. Svcs. District	X		
Mesa Water District	X		X
Rubidoux Comm. Services District	X		
Yorba Linda Water District	X		X
Yucaipa Valley Water District	X		
Western Municipal Water District	X		X
Walnut Valley Water District		X	X
West Valley Water District	X		X
Totals	11	1	6

TIMING OF SUBMISSION OF EXPENSE REPORTS

Agency Name	Monthly	After an Event or Conference	Comments Received
Coachella Valley Water District		X	
Cucamonga Valley Water District		X	
East Valley Water District	X		
Elsinore Valley Municipal Water District		X	
Lake Arrowhead Comm. Svcs. District		X	
Mesa Water District		X	No set deadline
Rubidoux Community Services District		X	
Yorba Linda Water District		X	
Yucaipa Valley Water District		X	
Western Municipal Water District		X	Within 30 Days upon return
Walnut Valley Water District		X	Within 30 Days upon return
West Valley Water District		X	Within 30 Days upon return
Totals	I	II	

POLICY CONTAINS A LIST OF QUALIFIED AND UNQUALIFIED EXPENSES FOR REIMBURSEMENT

Agency Name	Policy Provides a List of Qualified Expenses	Policy Provides a List of Non-Qualified Expenses	Policy Does Not Provide Any List of Expenses
Coachella Valley Water District	X	X	
Cucamonga Valley Water District			X
East Valley Water District	X	X	
Elsinore Valley Municipal Water Dist.	X	X	
Lake Arrowhead Comm. Svcs. District			X
Mesa Water District	X	X	
Rubidoux Comm. Services District	X	X	
Yorba Linda Water District	X	X	
Yucaipa Valley Water District			X
Western Municipal Water District			X
Walnut Valley Water District	X	X	
West Valley Water District	X	X	
Totals	8	8	4

USE OF A RENTAL CAR WHILE OF TRAVEL STATUS

Agency Name	Yes	No	Comments
Coachella Valley Water District	X		When no other options are available or practicable
Cucamonga Valley Water District	X		Any occasion where appropriate
East Valley Water District	X		Staff only
Elsinore Valley Municipal Water District	X		When it is a business necessity
Lake Arrowhead Comm. Services District	X		
Mesa Water District	X		When a necessity and outside of the County
Rubidoux Comm. Services District	X		
Yorba Linda Water District	X		
Yucaipa Valley Water District	X		Geographical requirement, no other transportation available, & most economical mode
Western Municipal Water District	X		Geographical requirement, no other transportation available, & most economical mode
Walnut Valley Water District	X		
West Valley Water District	X		Staff and Board when a necessity
Totals	12	0	

RESPONSIBILITY FOR BOOKING FLIGHTS & CONFERENCES, & LODGING

Agency Name	Employee	Board Secretary	Human Resources	GM's Office Admin. Staff	Employee's Department
Coachella Valley Water District					X
Cucamonga Valley Water District	X	X			X
East Valley Water District		X			X
Elsinore Valley Municipal Water District				X	
Lake Arrowhead Comm. Services District	X				
Mesa Water District	X			X	X
Rubidoux Comm. Services District			X		
Yorba Linda Water District	X	X			X
Yucaipa Valley Water District			X		
Western Municipal Water District	X	X			
Walnut Valley Water District			X		X
West Valley Water District	X	X		X	X
Totals	6	5	3	2	7

8

FOLLOWING THE IRS RECEIPT COMPLIANCE WHERE EXPENSES UNDER \$75 DO NOT REQUIRE RETENTION

Agency Name	IRS Receipt Guideline Is Followed	District Policy Requires All Receipts
Coachella Valley Water District	X	
Cucamonga Valley Water District		X
East Valley Water District		X
Elsinore Valley Municipal Water District		X
Lake Arrowhead Comm. Services District		X
Mesa Water District	X	
Rubidoux Comm. Services District		X
Yorba Linda Water District		X
Yucaipa Valley Water District		X
Western Municipal Water District		X
Walnut Valley Water District		X
West Valley Water District		X
Totals	2	10

LODGING ARRANGEMENTS ARE HANDLED IN ADVANCE OF AN EVENT OR CONFERENCE

Agency Name	Lodging Done In Advance	Lodging Done At the Discretion of the Traveler	Done Upon Arrival at the Event
Coachella Valley Water District	X		
Cucamonga Valley Water District	X		
East Valley Water District	X		
Elsinore Valley Municipal Water District	X		
Lake Arrowhead Comm. Services District	X		
Mesa Water District	X		
Rubidoux Comm. Services District	X		
Yorba Linda Water District	X		
Yucaipa Valley Water District	X		
Western Municipal Water District	X		
Walnut Valley Water District	X		
West Valley Water District	X		
Totals	12	0	0

EXPENSE GUIDELINES FOLLOWED FOR LODGING COSTS

Agency Name	IRS Guideline	GSA Guideline	District Policy	Comments
Coachella Valley Water District			X	Utilize government rates when it is available
Cucamonga Valley Water District		X		
East Valley Water District			X	
Elsinore Valley Municipal Water Dist.			X	
Lake Arrowhead Comm. Svcs. Dist.	X			
Mesa Water District			X	
Rubidoux Comm. Services District		X		
Yorba Linda Water District		X		
Yucaipa Valley Water District		X		
Western Municipal Water District			X	
Walnut Valley Water District			X	
West Valley Water District		X		
Totals	1	5	6	

MAKING PAYMENTS FOR ATTENDING CONFERENCES AND SEMINARS

Agency Name	Prepay in Advance	No Established Payment Policy	Employee Handles Timing of Payment
Coachella Valley Water District	X		
Cucamonga Valley Water District	X		
East Valley Water District	X		
Elsinore Valley Municipal Water Dist.	X		
Lake Arrowhead Comm. Svcs. Dist.	X		
Mesa Water District	X		
Rubidoux Comm. Services District	X		
Yorba Linda Water District	X		
Yucaipa Valley Water District	X		
Western Municipal Water District	X		
Walnut Valley Water District		X	
West Valley Water District	X		
Totals	11	1	0

MILEAGE REIMBURSEMENT FOR ELIGIBLE MILES DRIVEN

Agency Name	Follows IRS Reimbursement Guidelines	District Sets Mileage Reimbursement Rate
Coachella Valley Water District	X	
Cucamonga Valley Water District	X	
East Valley Water District	X	
Elsinore Valley Municipal Water Dist.	X	
Lake Arrowhead Comm. Svcs. Dist.	X	
Mesa Water District	X	
Rubidoux Comm. Services District	X	
Yorba Linda Water District	X	
Yucaipa Valley Water District	X	
Western Municipal Water District	X	
Walnut Valley Water District	X	
West Valley Water District	X	
Totals	12	0

RESPONSIBLE PARTIES FOR REVIEWING BOARD MEMBERS TRAVEL AND EXPENSE REIMBURSEMENTS

Agency Name	Board Secretary	General Manager	Finance Director	Other Approvers (Specify)
Coachella Valley Water District	X	X	X	
Cucamonga Valley Water District	X		X	
East Valley Water District	X			
Elsinore Valley Municipal Water Dist.		X		Board President
Lake Arrowhead Comm. Svcs. Dist.			X	
Mesa Water District				2 Board Members
Rubidoux Comm. Services District		X	X	
Yorba Linda Water District	X		X	Board President
Yucaipa Valley Water District		X		
Western Municipal Water District	X	X	X	
Walnut Valley Water District	X	X	X	
West Valley Water District	X	X	X	Board President
Totals	7	7	8	

USE OF A STANDARD EXPENSE REPORT FORM TRAVEL AND EXPENSE REIMBURSEMENT

Agency Name	One Form Used District-Wide	Board Has A Separate Form	Comments Received
Coachella Valley Water District		X	Nature of expenses are different
Cucamonga Valley Water District		X	Board Policy has meeting stipends
East Valley Water District		X	Separate Board Policy done by ordinance
Elsinore Valley Municipal Water District		X	Subtle differences per Admin. Code
Lake Arrowhead Comm. Svcs. District	X		
Mesa Water District	X		
Rubidoux Comm. Services District	X		
Yorba Linda Water District		X	Reimbursement rates are similar.
Yucaipa Valley Water District	X		
Western Municipal Water District		X	Separate Board Policy done by ordinance
Walnut Valley Water District		X	Approval process is different
West Valley Water District		X	Separate Board Policy done by ordinance
Totals	4	8	15

SURVEY CONCLUSIONS

- 11 out of 12 Agencies authorize expenses in advance.
 - 6 out of 12 Agencies also ratify expenses after the fact if initial authorization was not previously obtained.
 - **West Valley Water District authorizes expenses in advance and ratifies expenses after the fact.**
- 11 out of the 12 require submission of expense reports after an event or conference.
 - 1 Agency only requires expense reports to be completed monthly.
 - 3 Agencies commented that expense reports need to be completed within 30 days upon return.
 - **West Valley Water District requires expenses report to be completed upon returned from a trip.**
- 8 out of 12 Agencies provide a list of Allowable and Not-Allowable expenses for reimbursement
 - 4 out of 12 Agencies do not provide lists of Allowable and Not-Allowable expenses in their policy.
 - **West Valley's proposed procedure provides lists of both Allowable and Not-Allowable expenses.**
- 12 out of 12 Agencies allow use of a rental car while on travel status.
 - 8 out of 12 Agencies provided feedback that rental cars are used in cases of operational necessity.
 - **West Valley Water District limits the use of rental cars to operational necessity.**

SURVEY CONCLUSIONS

- 11 out of 12 Agencies delegate the responsibility for booking flights, lodging and conferences to various portions of their Agency.
 - 1 Agency centralized the handling of travel and conference activity to the General Manager's Office.
 - West Valley Water District delegates responsibility to the employee, Board Secretary, General Manager Staff, and employee's department who all can make the travel arrangements.
- 10 out of 12 Agencies require that all expenses submitted for reimbursement must have a receipt.
 - 2 Agencies have chosen to follow the IRS guideline where expenses are not required for items under \$75.
 - West Valley Water District requires that submitted expenses must have a supporting receipt.
- 11 out of the 12 require Agencies submit expense reports after an event or conference.
 - 1 Agency requires expense reports to be done monthly.
 - 3 Agencies commented that expense reports need to be completed within 30 days upon return.
 - West Valley Water District requires expense report to be completed within 30 days upon return.
- 12 out of 12 Agencies require lodging arrangements be done in advance of an event or conference.
 - West Valley Water District proposed procedure mirrors this best practice.

SURVEY CONCLUSIONS

- **12 out of 12 Agencies have guidelines for lodging expenses.**
 - **6 Agencies have adopted their own District policy separate from government guidelines**
 - **6 Agencies follow either the GSA or IRS guidelines.**
 - **West Valley Water District proposed policy follows GSA guidelines.**
- **11 out of 12 Agencies require that payments be made in advance for conferences and seminars.**
 - **1 Agency reported they have no established payment policy requirement**
 - **West Valley Water District proposed policy follows best practice of making payments in advance.**
- **12 out of 12 Agencies follow mileage reimbursement following the IRS established rate.**
 - **West Valley Water District's current policy and proposed policy follow this best practice.**

SURVEY CONCLUSIONS

- **11 out of 12 Agencies have more than one approving party for Board Members travel and expense reimbursements**
 - **7 of 12 Agencies utilize the Board Secretary**
 - **7 of 12 Agencies utilize the General Manager**
 - **8 of 12 Agencies utilize the Finance Director**
 - **4 of 12 Agencies utilize Board Members**
 - **West Valley Water District has four approvers. This includes the Board Secretary, General Manager, Chief Financial Officer and Board President. This is a thorough approach but could be considered more than necessary.**
- **12 out of 12 Agencies have standard expense report forms for travel and expense reimbursement.**
 - **4 Districts have one district-wide expense report form for employees and Board Members.**
 - **8 Districts have separate expense report forms for Board members and Board Members.**
 - **West Valley Water District has separate expense report forms for employees and Board Members.**

NEXT STEPS

- Incorporate input obtained from the Policy Review and Oversight Committee.
- Meet with the Finance Committee for input and comment on Survey and proposed policy.
- Present proposed travel and expense report policy to Board for approval.
- Provide and discuss newly adopted travel and expense policy with employees at an All-Hands Staff Meeting.

Exhibit B

West Valley Water District Employee Expense Reimbursement Form

Employee name:

Date:

Complete and submit expense reimbursement form within 30 days of the date expenses were incurred. Attach copies of receipts, including itemized receipts. If personal expenses are shown on the same receipt, please highlight the business expenses for which you're seeking reimbursement. Use a new line for each expense, even if multiple expenses are on the same receipt.

Date expense(s) incurred	Air Travel	Hotel room plus tax	Meals			Local travel				Entertainment	Tips	Other	Daily Totals
			Breakfast	Lunch	Dinner	Taxi, bus, Uber, Lift	Mileage @ \$0.67 per mile	Parking & Tolls	Car rental				
													\$0.00
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Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Provide explanations of any "entertainment" or "other" expenses in box below:

Cash Advance Amount:

Balance Due to Employee

\$0.00

Balance Owed to Company

\$0.00

Purpose of Business Expenses

I certify that all expenses were incurred while on official business for the West Valley Water District

Employee Signature

Date:

Supervisor Signature:

Date: