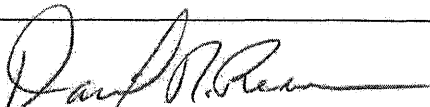


 City of Santa Ana Administrative Policies and Procedures	 City Manager's Authorization	
	Section	
Use of Cellular Equipment and Service Plans	Date Revised November 27, 2007	Number

1. Objective

To delineate the administrative policy governing the use of City-owned cellular equipment and service plans, and the reimbursement process for business use of employee-owned cellular service plans.

2. Policy

The City of Santa Ana provides cellular equipment and service to employees who have a work-related need for mobile communication services.

2.1 Assignment of City-owned equipment and Service Plan

A. Cellular equipment and service plans are assigned for City business and must be approved by the Executive Director. As required by federal law (IRC Section 132) personal use of cellular service plans must be reimbursed to the City, or the value must be included in the employee's taxable compensation.

B. All cellular service bills received by a department are to be audited by the employee provided the service plan, in order to identify any personal use of the service. To verify the audit, employees are required to sign the bill, even if there is no personal use of the service.

C. For efficiency, it is permissible for the department to maintain a record of audited bills and notify employees to submit reimbursement at a regular interval, but at the minimum of once for the calendar year. Payment must be received within 30 calendar days of receipt of the December bill.

D. Use of cellular equipment will be terminated when no longer justified by business requirements or when the employee has demonstrated a disregard for this policy.

E. Periodically, an audit directed out of the Finance Agency will be conducted to verify compliance with this policy. Non-compliance may result in a full audit of an agency's cellular service records.

2.2 Business Use of an Employee's Cellular Service Plan

An employee may submit a reimbursement request for business use of a personal cellular service plan. A copy of the bill identifying the business use must accompany the reimbursement request.



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Administrative
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