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| <b>Maricopa County<br/>Policies and Procedures</b> | <b>Subject:</b> Guideline for the Approval of<br>Food Expenditures | Number: A1508<br>Issue Date: 10/97 |
| <b>Approved: David R. Smith</b>                    | <b>Initiating Department:</b> County Administrative Officer        |                                    |

## I. Purpose

To assist departments in determining the appropriate expenditure of public funds for food-related events according to County Attorney Legal Opinion No. 97-003 (January 13, 1997).

## II. General Policy

The following policy is established to manage the expenditure of public funds for food-related events by Elected Officials, the Judicial Branch, and Department Directors. Each Elected Official, Judicial Branch, and department is responsible for monitoring expenses within the lump sum budget guidelines. When arranging food-related events, the effect the additional expenditure will have on a department's budget needs to be considered. All of the following criteria should be met to determine the appropriateness of expenditures for food served to public officials and employees:

### Criteria

1. The expenditure must be budgeted and reasonable in light of the public purpose or public objective to be accomplished. The food-related function must promote a public program, economic development, or state legislative efforts.
2. The public purpose must be within the power or jurisdiction of the public agency or institution. The food-related function must assist the department in achieving its scope and mission.
3. The public agency or institution requires employees to attend a function (conference, meeting) during meal hours. (The required attendance of employees during a meal hour is strongly discouraged.)
4. The food-related function can be absorbed within the department's lump-sum budget.
5. Approval by an Elected Official, Presiding Judge or Chief Officer is required BEFORE the food is purchased or food-related function is scheduled.

## III. Required Approval Documentation for Requests for Payment

- A. Description of the food-related function.
- B. Include the following statement on each payment request: "This food-related expense meets the criteria set forth in County Attorney Legal Opinion No. 97-003."
- C. Provide supporting receipts, purpose of the function, agenda and list of attendees.
- D. Follow procedures for payments as instituted by the Department of Finance.
- E. **Approval of the food-related expense requires the signature of an Elected Official, Presiding Judge or Chief Officer. Department directors or departmental-authorized signers are not authorized to approve the food-related expense. Approval to purchase food or food-related function must be approved by an Elected Official, Presiding Judge or Chief Officer BEFORE the purchase occurs.**