

Children's Services Council
PERSONNEL COMMITTEE MEETING
Thursday, September 22, 2016 - 5:15 p.m.

AGENDA

Reference #

1. Call to Order
2. Minutes of Personnel Committee Meeting of September 8, 2016 **1**
Recommendation: I recommend the Personnel Committee approve the Minutes of the September 8, 2016 Personnel Committee Meeting as presented.
3. Travel Meal Allowance Protocol – Discussion and Approval **2**
Recommendation: I recommend the Personnel Committee approve the travel meal allowance protocol as presented.
4. Adjournment

Children's Services Council – Personnel Committee

AGENDA ITEM

September 22, 2016

AGENDA ITEM: 2

TITLE: Minutes
September 8, 2016 Personnel Committee Meeting

RECOMMENDATION:

I recommend the Personnel Committee approve the Minutes of the September 8, 2016 Personnel Committee Meeting as presented.

Children's Services Council
PERSONNEL COMMITTEE MEETING MINUTES
September 8, 2016

1. Call to Order

The meeting was called to order at 5:30 pm.

Present (Council): Thomas Bean, Vince Goodman, Greg Langowski, Tom Weber
(Staff): Leah Shaw, Tom Sheehan, Shay Tozzi, Lisa Williams-Taylor, Ph.D.

2. Minutes of Personnel Committee Meeting of January 28, 2016

A motion by Bean/Weber to approve the Minutes of the January 28, 2016 Personnel Committee Meeting as presented was approved by unanimous vote.

3. Revision to Employee Handbook Regarding Breakdown of IRS Daily Meal Allowance for Travel

Shay Tozzi, Director of Human Resources and Operations outlined the request for breakdown verbiage to change in the employee handbook and shared that the CEO would make the determination of any future daily meal allowance breakdown (between breakfast, lunch and dinner) moving forward.

Ms. Tozzi stated that the IRS M&IE per diem amount of \$51.00 was proposed to be broken down into breakfast, lunch, and dinner amounts as follows:

Breakfast - \$10.00
Lunch - \$15.00
Dinner - \$26.00

Discussion ensued about the current practice.

A motion by Bean/Weber to approve the revision to the Employee Handbook as outlined, effective October 1, 2016 was approved by unanimous vote.

A request was made for additional information to be presented at the September 22, 2016 Personnel Committee Meeting, for further discussion and consideration on this topic.

4. 2017 and 2018 Proposed CSC Holiday Schedule

Shay Tozzi reviewed the proposed CSC Holiday closing schedule for 2017 and 2018, and stated that the schedule was in alignment with Palm Beach County government. She requested approval of additional winter Holiday closing between the Christmas Holiday and the New Year's Holiday, which in 2017 would be 3 days, and in 2018 would be 4 days.

A motion by Goodman/Weber to approve the 2017 and 2018 CSC Holiday closing schedule as proposed was approved by unanimous vote.

5. Adjournment

The meeting was adjourned at 5:45 p.m.

Vincent Goodman, Secretary

Lisa Williams-Taylor, Ph.D., Chief Executive Officer

Children's Services Council – Personnel Committee

AGENDA ITEM

September 22, 2016

AGENDA ITEM: 3

TITLE: Travel Meal Allowance Protocol

SUMMARY:

The Per Diem Method is a common accounting practice used in government, educational, non-profit and other sectors/sub-sectors (e.g. Broward County CSC, The Children's Trust, Palm Beach County School District) unlike the private sector. Per the U.S. General Services Administration and the IRS, the process involves providing set allowance amounts for each meal with no collection of receipts (except for an amount of \$75+). CSC diligently captures the information required per IRS guidelines which includes travel purpose, date, place, and lodging receipts.

Throughout all of CSC's 30 years, all internal, external and Inspector General audits have no findings or references of concern regarding CSC's use of the Per Diem Meals Accounting Method. CSC applies the Per Diem Meals Allowance Method as a best practice internally as well as externally to all its funded agencies as documented in the CSC Fiscal Guidelines. Every year, we conduct a thorough review of the CSC Fiscal Guidelines to ensure that CSC and its funded agencies' accounting policies and practices are in alignment.

Some common advantages of the Per Diem Meals Accounting Method include:

- Diminished Recordkeeping, Labor and Costs
- Enhanced Employee Choice
- Increased Purchasing Prudence
- Ensured Predictability of Expenses

Rough estimation is that the additional labor cost would be double the amount of the annual per diem meal allowance cost.

Per Diem Meals Accounting Practice

CSC provides the Per Diem Meals Allowances to CSC employees traveling out-of-county on CSC business. The Allowance has always been a set amount in line with the IRS per diem amount. Employees have never *arbitrarily* been given the full Per Diem Meals Allowance per day. The Clerk of the Council who also serves as the Travel Administrator studiously allocates the allowances for each meal based upon specific travel "cut off" times, namely 6:00 a.m., 12 noon, and 6:00 p.m. Typically, the employee must be at their destination or *in transit* at each of the designated times in order to qualify for the particular allowance. The Travel Administrator determines this information from various sources: i) employee testament, ii) airline flight details, iii) toll receipts/Sunpass receipt, and iv) time stamp of airport parking receipt. Additionally, conference meals and hotel provided breakfasts are excluded from per diem allowance.

RECOMMENDATION:

I recommend the Personnel Committee approve staff recommendation to follow the IRS M&IE per diem policy which does not require submission of receipts.