



COUNTY OF EL DORADO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject: CELLULAR TELEPHONE/WIRELESS PDA'S (SMARTPHONES) POLICY	Policy Number A-20	Page Number: Page 1 of 11
	Date Adopted: 11/6/2007 Amended 06/17/08	Effective Revised Date: <u>08/17/2019</u> 3-25-2008 retroactive to <u>03/25/2008</u>

PURPOSE:

~~This policy is intended to provide uniform and consistent standards for the application of cellular telephones, including devices often referred to as Smartphones (PDA's), to County business needs and to define the responsibilities for the costs of cellular telephone service.~~

Scope

~~These guidelines apply to all County departments, officers and employees. Sworn non-management officers from the Sheriff, Human Services and Probation departments will follow this policy pertaining to County-Owned Cellular Telephones only.~~

The purpose of this policy is to:

- A. Provide uniform and consistent standards for the issuance or partial reimbursement for use of cellular telephones, in order for employees to meet the business needs of the County.
- B. Establish criteria for the consideration of requests for use of County-owned cell phones or payment for use of employee-owned cell phones for purposes of County business

BACKGROUND:

~~A cellular telephone or mobile telephone is a long-range, portable electronic device for personal telecommunications. In addition to the standard voice function of a telephone, current mobile telephones can support many additional services such as Short Message Service (SMS) for text messaging, email, packet switching for access to the Internet, and Multimedia Message Service (MMS) for sending and receiving photos and video. Most current cellular telephones connect to a cellular network of base stations (cell sites), which is in turn interconnected to the public switched telephone network (PSTN).~~



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~~Cellular telephones are distinct from cordless telephones, which generally operate only within a limited range of a specific base station. Technically, the term mobile telephone includes such devices as satellite telephones and pre-cellular mobile telephones such as those operating via Mobile Telephone Service (MTS) which do not have a cellular network, whereas the related term cell(ular) telephones does not. In practice, the two terms are used nearly interchangeably.~~

~~Monthly charges vary but typically consist of a fixed access charge, air time charges, and data charges.~~

~~A Smartphone is any electronic handheld device that integrates the functionality of a cellular telephone and that of a personal digital assistant (PDA) or other information appliance. This is often achieved by adding telephone function to an existing PDA or putting PDA functionality into a cellular telephone. "Smart" functionality typically includes a miniature keyboard and/or a touch screen. Smartphone features may include Internet access, email access, scheduling software, contact management, and the ability to read business documents in a variety of formats such as Adobe PDF and Microsoft Office. Connectivity to these features is provided using two different methods - wireless, which requires a data plan to be purchased from a cellular carrier and wired which provides a direct connection between the cellular telephone and a personal computer. Both methods require the purchase of additional software. This software is used to synchronize the cellular telephone with data such as email and calendars.~~

POLICY:

~~1. **Accountability for Cellular Telephone Usage**~~



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~~Under current Governmental regulations, all personal use of County-owned or provided cellular telephones must be treated as taxable income. In addition, any reimbursement for the use of a personal cellular telephone must also be treated as taxable income.~~

~~Therefore, three approaches for the use and payment of cellular telephones and related costs are authorized.~~

~~A. County-Owned Phones: If the cellular telephone is used for 100% County-business, absolutely no personal use (with the exception of life safety situations), including all incoming and outgoing calls and/or data usage, then the telephone should be purchased, maintained, and supported through direct billing to the department where the telephone is used.~~

~~B. Personal Cellular Phones: If the cellular telephone is used for a mix of County-business and personal use, the user may request department head and Chief Administrative Officer approval for a taxable allowance which will be used to offset the costs incurred by the owner of the cellular telephone. Under this arrangement the individual owner of the cellular telephone is responsible for all costs incurred.~~

~~C. Incidental Use of Personal Cellular Phones: Employees who are required to use their personal cellular telephone for unplanned County business, a per-minute payment is also authorized.~~



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~~Each department head operating under the authority of this policy will have the responsibility to maintain accountability over cellular telephone usage. Departments must establish adequate internal controls to ensure employees are following cellular telephone policies.~~

~~Auditor's Office may review departmental policies and compliance with the Policy on Cellular Telephones.~~

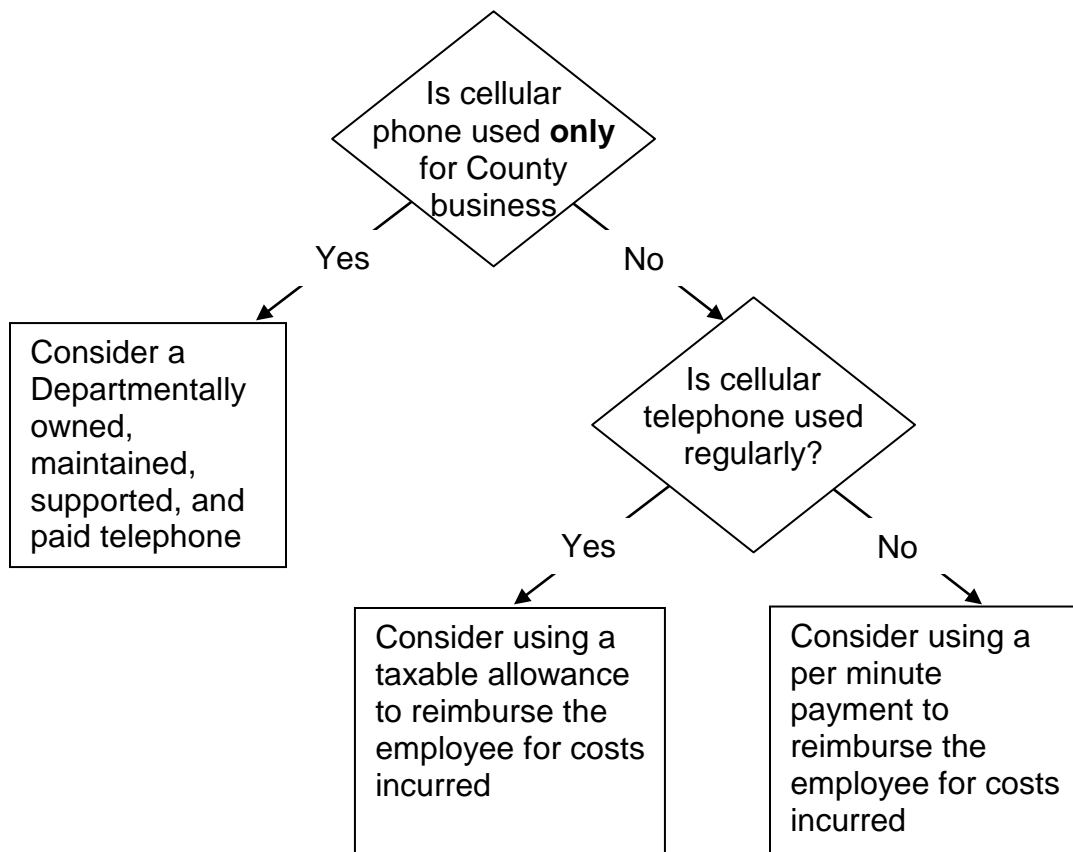
~~Specifically, departmental policies should include, but not be limited to, the following:~~

- ~~• For County owned phones, monthly review and approval of supported cellular telephone usage and bills;~~
- ~~• For privately owned phones, verify annually that the employee has a valid contract in effect;~~
- ~~• Maintenance of a current listing of all active cellular telephone accounts;~~
- ~~• Periodic review of supported cellular telephone usage to eliminate payment for unnecessary cellular telephones and ensure cost effective rate plans are employed.~~
- ~~• Periodic review of County paid allowance to ensure appropriate level of payment.~~



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~~2. Support~~

~~County cellular telephone service, including installation, maintenance, and support is provided by two local carriers, Verizon and AT&T. Individual employees can also obtain County employee discounts from these carriers.~~



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~~The Information Technologies Department (I.T.) will only support connectivity to the County's email and calendaring infrastructure using approved, standardized software. For more information contact I.T. (x5696). I.T. requires that departments and individuals only buy Smartphones that have been I.T. certified for compatibility with the existing infrastructure. To aid in the selection of a Smartphone, I.T. will annually publish a list of Smartphones that have been tested and shown to be compatible.~~

~~3. Cellular Telephone Justification~~

~~A. County-Owned Phones: Requests for County-owned cellular telephones must demonstrate that the frequent emergency response and/or job safety are dependent upon the use of a cellular telephone. Typically a County-owned cellular telephone is one that is assigned to a specific work location, a work vehicle, or a telephone pool that is available to many employees and is not assigned for one individual's use. As mentioned, County-owned cellular telephones should only be used in circumstances where the usage is dedicated to County business.~~

~~B. Personal Cellular Phone:~~

~~**Guidelines:** The Cellular phone and PDA allowance is intended to cover the costs of personal cellular phone and PDA expenses related to work duties. This plan complies with the Internal Revenue Service's directives regarding the taxability of cell phone usage and service allowances. Initial purchase of the cellular phone and/or PDA, accessory equipment, and activation fees will be the responsibility of the employee. The employee shall pay any costs exceeding the~~



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~~amount of the cellular phone and/or PDA allowance. The allowances are not intended to compensate the official dollar-for-dollar for the cell phone service cost.~~

~~Requests for an allowance to offset the costs of using a personally-owned cellular telephone must be approved by the department head. Employees receiving an allowance are solely responsible for the payment of any and all costs related to the monthly usage, purchase, maintenance, support, and replacement of their cellular telephone. No allowance will be paid when an employee is in an unpaid leave status.~~

~~**Taxability:** The cellular phone and/or PDA allowance will be paid through the County payroll system as taxable income. For determination of individual taxability, employees should check with their tax advisor.~~

~~**Allowance Plan:** Cellular phone allowance: For eligible designated employees using personal cellular phones, there shall be a three-tier reimbursement plan to be calculated per pay period:~~

- ~~a. Tier C1 allowance — \$30 per month based upon work duties that require incidental business use of a cell phone.~~
- ~~b. Tier C2 allowance — \$40 per month based upon work duties that require more than incidental business use of a cell phone.~~



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~~c. Tier C3 allowance – \$60 per month for those whose work duties require that they be frequently out of the office and conduct County business throughout the day from remote locations.~~

~~Tier Rates will be reviewed every two years during budget preparation and be based on the average cost of Verizon and AT&T by functionality.~~

~~C. Incidental Use: Employees who are required to use their personal cellular telephone for unplanned County business may request reimbursement. As with employees who receive an allowance, Incidental Users are solely responsible for the payment of any and all costs related to the monthly usage, purchase, maintenance, support, and replacement of their cellular telephone. Employees seeking reimbursement shall submit an expense report and attach copy of their cellular telephone bill showing the County business related calls. Incidental Use will be reimbursed at the rate of \$0.05 per minute.~~

~~D. PDA (Smartphone) Allowance: For designated employees and elected officials using a personal wireless PDA device that requires data access for email, calendaring, documents, essential department systems, etc., the allowance shall be \$40.00 per month, in addition to telephone allowances above.~~

II. POLICY

Upon approval of the Department Head that an employee needs access to a cell phone in order to meet the business needs of the organization, employees may choose between a County-owned and issued cell phone or receive a stipend to cover a portion of the costs for their personal cell phone.



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Employees who choose to receive a taxable cell phone allowance instead of a County-issued cell phone shall receive \$25.00 per pay period. Cell phone allowance rates will be reviewed every three years when this policy sunsets and be based on a portion of the average cost of Verizon and AT&T cell phone plans.

III. PROCEDURE

Department Heads are responsible for evaluating and determining what positions in their department need access to a cell phone in order to meet the business needs of the organization. Upon making this determination, the employee assigned to that position has the option of receiving a County owned cell phone or receiving a cell phone allowance. In addition, Department Heads are responsible for maintaining accountability over cellular telephones. The purpose of the cell phone allowance is to offset their costs for using their personal phone for business use.

- A. County-Owned Phones: County-owned cell phones issued to employees shall be used for 100% County business, with the exception of minor incidental use in regards to phone calls, text messages and data usage, and shall be purchased, maintained, and supported through direct billing to the department where the telephone is used.

Employees must immediately report any loss of, damage to, or theft of a County owned cell phone to their Department designee. The Department shall notify County I.T. when a County-owned cell phone is exchanged, lost or stolen to address security concerns. There is no expectation of privacy in the use of the County-owned cell phone. The Department may access the County-owned cell phone or require it be returned at any time.

- B. Personal Cellular Phones: upon approval from the Department Head, Employees may choose to receive a taxable allowance in order to offset the costs of conducting County business. Under this arrangement the individual owner of the cellular telephone is responsible for all costs incurred. Employees should keep in mind that any stipend received for the reimbursement of cell phone costs is treated as taxable income. Employees receiving an allowance for their personally-owned cell phone shall maintain active service with the phone in good working order while receiving the allowance.

Employees should keep in mind that if they receive an allowance to cover a portion of the costs of their personal cell phone, any work related communications such as emails, photos, and text messages sent and received from the cell phone are considered a public record under the California Public Records Act.



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C. Non-exempt employees shall not conduct County business on their personal cell phone or assigned County-owned cell phone when not on-call or on duty.

D. Department Heads are also responsible for the following:

- For County-owned phones, at a minimum annually, and as often as may be necessary, review and approval of supported cellular telephone usage and bills to ensure appropriate use and whether the cell phone is needed to conduct County business, as well as to ensure cost effective rate plans are employed;
- For privately owned phones in which the employee receives a cell phone allowance, verification that the employee has an active cell phone account on an annual basis;
- Maintenance of a current listing of all active cellular telephone accounts, both County issued phones as well as employees receiving a cell phone allowance;

Support and Security

County-owned smartphones are subject to every element of the Board of Supervisors General Network Usage Policy A-19. In addition, employees with a County owned phone or who receive an allowance shall ensure their device has a security screen lock in place (i.e. unique pattern, PIN, password, or fingerprint) and have installed the security policies application identified/approved by I.T. Installation of the security policies allows I.T. to remotely lock or perform a factory reset on the smartphone if exchanged, lost or stolen.

Cellular Telephone Justification

Requests for the use of a County-owned cell phone or a cell phone allowance must demonstrate the business need and benefit to County operations. The Department Head is responsible for determining whether a cell phone is needed in the employee's current position. It is the responsibility of the Department Head to ensure that if the employee changes positions and/or responsibilities, the cell phone is still needed, and if not, discontinue the issuance of the County-owned phone or the cell phone allowance.

Primary Responsible Department: Information Technologies

Chief Administrative Office



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References: ~~Agenda Item 07-1682~~
~~A-20 Cellular Telephone Procedures Document and applicable forms~~

V. DATES ISSUED AND REVISED; SUNSET DATES:

<u>Issue Date:</u>	<u>11/06/2007</u>		
<u>Revision Date:</u>	<u>06/17/2008</u>		
<u>Revision Date:</u>	<u>03/25/2008</u>		
<u>Revision Date:</u>	<u>07/16/2019</u>	<u>Sunset Review Date:</u>	<u>07/16/2022</u>