



**COUNTY OF EL DORADO, CALIFORNIA  
BOARD OF SUPERVISORS POLICY**

<b>Subject:</b> <b>CELLULAR TELEPHONE/WIRELESS PDA'S (SMARTPHONES) POLICY</b>	<b>Policy Number</b> A-20	<b>Page Number:</b> Page 1 of 7
	<b>Date Adopted:</b> 11/06/07	<b>Revised Date:</b> March 26, 2008

**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 offices from the Sheriff, District Attorney and Probation departments will follow this policy pertaining to County-Owned Cellular Telephones only.

**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).

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.



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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**

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),



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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.

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:

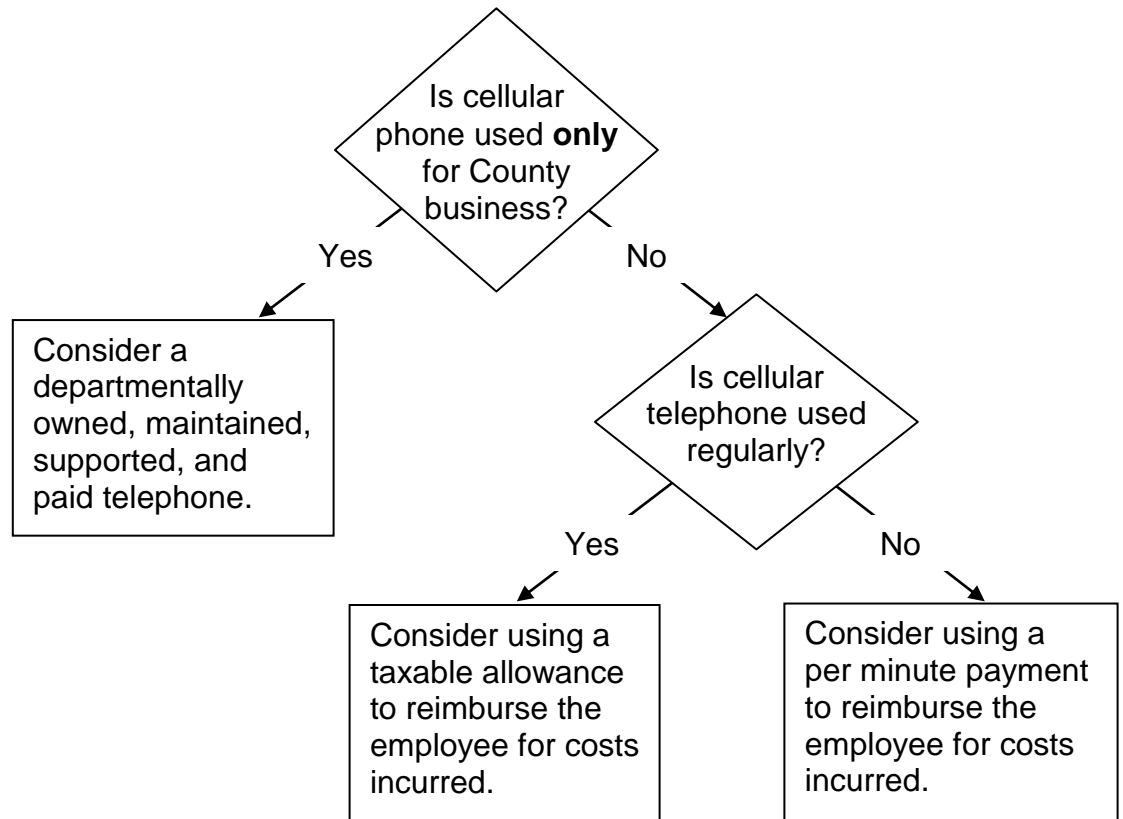
- For County owned phones, monthly review and approval of supported cellular telephone usage and bills;



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- For privately owned phones, verify monthly 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.

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



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and/or PDA, accessory equipment, and activation fees will be the responsibility of the employee. The employee shall pay any costs exceeding the 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.
- 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.



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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.

**Primary Department:** Information Technologies  
Chief Administrative Office

**References:** None