

RESOLUTION NO. R-12-2020

**A RESOLUTION OF EAGLE MOUNTAIN CITY, UTAH,
AMENDING THE EAGLE MOUNTAIN CITY POLICIES AND PROCEDURES
MANUAL AND ADOPTING A FRAUD PREVENTION POLICY
AS APPENDIX B**

PREAMBLE

WHEREAS, the City Council of Eagle Mountain City, Utah, finds that it is in the public interest and in the interest of the management of the City and the employees of the City to revise and amend the Eagle Mountain City Policies and Procedures Manual in use up to the date of this Resolution; and

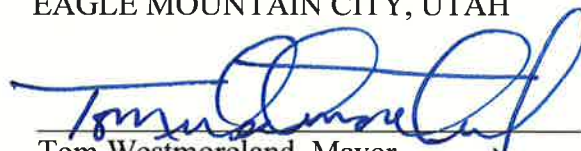
WHEREAS, the Eagle Mountain City Policies and Procedures Manual has been edited, reviewed and compiled to represent the needs of the City and the rights and responsibilities of its employees and should be amended as presented in Exhibit A;

BE IT RESOLVED by the City Council of Eagle Mountain City, Utah:

1. The Eagle Mountain City Policies and Procedures Manual is hereby amended and adopted as set forth specifically in Exhibit A.
2. This Resolution shall take effect upon its first publication or posting.

ADOPTED by the City Council of Eagle Mountain City, Utah, this 16th day of June 2020.

EAGLE MOUNTAIN CITY, UTAH


Tom Westmoreland, Mayor

ATTEST:


Fionnuala B. Kofoed, MMC
City Recorder



CERTIFICATION

The above resolution was adopted by the City Council of Eagle Mountain City on the 16th day of June 2020.

Those voting aye:

Donna Burnham

Melissa Clark

Colby Curtis

Jared Gray

Carolyn Love

Those voting nay:

Donna Burnham

Melissa Clark

Colby Curtis

Jared Gray

Carolyn Love

Those excused:

Donna Burnham

Melissa Clark

Colby Curtis

Jared Gray

Carolyn Love



Fionnuala B. Kofoed, MMC
City Recorder

Posted 6/19/20 by UP

Exhibit A

Cash Receipting and Deposits Policy

The City intends to establish a uniform control design for all departments of Eagle Mountain City that receive cash. This policy has been developed by the Treasurer with input received from the Finance Department, external auditors and approved by the City Council who ultimately is responsible for the overall design and implementation of organizational controls. Over time it is expected this policy will be adjusted for changes in systems and organizational structure at which time the Treasurer will propose changes to the City Council for review and approval.

****Please note that this addendum will be reviewed further with current policies for redundancy and further revisions may result.**

Cash Receipts at Separate Individual Locations

1. All funds received are entered into the accounting system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a pre-numbered receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card etc., and designate the appropriate account. Manual receipts should have three copies: a customer copy, a Treasurer copy, and a location copy.
2. At the end of each day, the person responsible for receiving cash will close out their cash drawer, reconcile the system generated report to the cash in the drawer, place cash, checks and credit card receipts received along with the report in a deposit bag and either deliver it to the Treasurer's office or place it in a secure (locked) place for deposit or use on the next business day.
3. Void/adjusted transactions. If a transaction needs to be voided or adjusted it should be done by someone who does not receive cash. If an office does not have enough employees to have adjustments made by a supervisor that doesn't receive cash, two employees will sign off on the adjustment or voided transaction explaining the circumstances causing the adjustment. If the location is using a manual receipt book all copies of the receipt should be present for any voided receipt. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process.
4. Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. If a location has a large transaction or series of transactions leaving cash on hand over \$1,000, the deposit should be made in the same day.
5. When deposits are made with the Treasurer's office the employee making the deposit will turn over the funds and watch as it is counted, receive a receipt detailing the amount, date of receipt and the signature of the Treasurer's office employee who took custody of the funds. This receipt will be returned to the location and kept with the receipt records. Any discrepancy in the funds

being deposited and the supporting documentation should occur when custody of the funds changes.

6. A clerk enters the deposit into the accounting system, delivers the deposit to the Treasurer to review and commit the batch, and then delivers the batch to the Finance Director or Designee who does a final review of the batch and takes funds to the bank.
7. Eagle Mountain City will install and maintain surveillance systems in offices receiving funds.
8. Mail will be opened in the presence of two or more employees and any correspondence containing payments will be removed and processed prior to distributing mail to individual persons or departments.

Deposits with Treasurer

1. Treasurer's office employee (Clerk) will receive funds, count the funds, compare the amount received to the supporting documentation provided and give a receipt to the employee who turned over the funds with the amount received, date and that employees name and signature.
2. An employee from the Treasurer's office enters the information from the deposit into the Accounting system.
3. At the end of each day, the Treasurer will review the batches from Clerks, match the total to the total receipts in the accounting system, and create a deposit slip (deposit information should be sufficiently detailed to allow a reviewer to trace individual transactions from satellite locations into the deposit and verify that the funds were received by the bank).
4. Copies of deposit slips are maintained and used to reconcile bank statements to the accounting records.
5. Department heads for departments that collect cash should review the revenue recorded into the accounting system with their copy of the deposits to ensure correct recording of cash.

Credit Card Policy

By requesting an Eagle Mountain Credit Card, each applicant acknowledges that they have read and understand the Policy and Procedures, in their entirety. These procedures provide information about the process, the types of purchases that can and cannot be made, records that must be maintained and reconciled monthly and miscellaneous information about the program.

To Obtain a Card

Complete an Eagle Mountain Credit Card Acceptance Agreement (Appendix A). All requests will be processed through the Finance Department with final approval by City Administration. The cardholder's signature on the Acceptance Agreement (Appendix A) indicates that the cardholder understands the intent of the program and agrees to adhere to the guidelines established for Credit Card Policy and Procedures.

Upon receipt of an approved credit card, it is the responsibility of the cardholder to sign the back of the issued card. Applicants are responsible for the security of the card issued and the transactions made with the card. The credit card is issued in the name of the applicant and it will be assumed that any purchases made with the card will have been made by the applicant. The cardholder is the only person entitled to use the card issued. Failure to comply with the guidelines established for the program may result in severe consequences, up to and including termination of employment.

Card Holder Responsibilities

It is the responsibility of the cardholder to:

- A. Read and understand Eagle Mountain's Credit Card Policies and Procedures
- B. Sign the Credit Card Acceptance Agreement. (See Appendix A)
- C. Make only authorized purchases as prescribed by the Purchasing Policy and approved departmental budget
- D. Retain receipts for all transactions. In the absence of a receipt, a statement must be made and signed by the card holder explaining the absence of the receipt. This statement must be signed and approved by the employee's department head or city administration.
- E. Reconcile the credit card statement upon its arrival. All reconciliations, statements, and receipts, with an attached [Warrant/claim] for each transaction, are due to the cardholder's department head by the first week of the month following the transaction.
- F. Keep the credit card and the corresponding account information secure. Immediately report any lost or stolen credit card and/or account information to your department head and the finance department.
- G. Report fraudulent charges or any discrepancies in the credit card statement in a timely manner to your department head.
- H. Failure to follow the policy may result in loss of card privileges, repayment of funds, suspension or termination.

Treasurer Responsibilities

It is the responsibility of the Treasurer to:

- A. Request and oversee the issuance of new cards, through the Finance Department and city Administration. The credit limit will be determined at the discretion of the City Administration.
- B. Inform the City Administration when limit changes or cancellations are needed due to personnel changes
- C. Payment on Credit Cards is to be done immediately upon receipt
- D. Credit Card reconciliations are to be completed within 15 days of payment due date
- E. Review the cardholder's reconciliation and transactions for completeness, accuracy, and compliance with Eagle Mountain's policies and procedures
- F. Address the cardholder about questionable transactions for clarification purposes
- G. Report any misuses of credit cards immediately to the City Administration
- H. Ensure that the Treasurer's Office receives copies of receipts, if sales tax has been paid, to facilitate reimbursement from the State

Approved Credit Card Purchases

The following purchases are approved for credit card use by the city:

- A. Business related uses, subscriptions, seminars, dues, books
- B. Office supplies, furniture
- C. Small tools (purchase/rental), electrical, safety and building maintenance supplies
- D. Vehicle maintenance supplies
- E. Certain allowable travel expenditures:
 - i. Conference registrations or seminar rooms
 - ii. Entity sponsored group gatherings
 - iii. Hotel rooms

Prohibited Credit Card Purchases

The following purchases are strictly prohibited from being purchased using an Eagle Mountain City credit card:

- A. Any merchant, product, or service normally considered to be inappropriate use of Entity funds
- B. Purchase of items for personal use or consumption
- C. Purchasing in violation of the Purchasing Policy
- D. Capital equipment purchases/repair
- E. Gift cards/certificates
- F. Alcohol
- G. Fuel for fleet vehicles unless traveling outside of Utah. The City gas card should be used for fuel purchases.
- H. Splitting a purchase to remain under purchasing policy limits
- I. Consultants:
 - a. Architects
 - b. Engineers
 - c. Attorneys and Attorney's fees
 - d. Medical, including hospital/doctor visits

Built-In Restrictions

Credit limits for credit lines are dependent upon the supplier. If you find over time that these limits are too low to accommodate your monthly requirements, please contact a member of the City Council to review the limit given. Eagle Mountain City can block, if necessary, certain supplier's Merchant Category Codes. Please refer to the Treasurer's Office regarding issues with a possible blocked card.

Reconciliation and Payment

The Eagle Mountain Credit Card Program carries city, not individual, liability. Credit Card Invoices will be paid by the Treasurer as outlined in Section 3. The cardholder will not be required to pay the Monthly Statement using personal funds. The program does not impact the cardholder's personal credit rating in any way.

The cardholder is required to obtain and retain all receipts for goods and services purchased when using the credit card. If purchases are made via phone, mail, e-mail or other electronic means, ask the supplier to include an itemized receipt with the date when the product is shipped to you. This itemized receipt is the only original documentation specifying whether sales tax has been paid against the purchase.

Each cardholder will receive a statement identifying all transactions made against the card during the previous billing cycle. The statement must be reconciled against the receipts for accuracy. The reconciled statement is to be sent to the Department Head for review, and approval. The cardholder's activity may be audited at any time.

Disputed Transactions

Disputes on credit cards must be identified in writing to the issuing credit card company within 60 days of the monthly statement date. If a dispute is not identified in writing within 60 days of the Monthly Statement date the issue must then be resolved between the City and the supplier.

The cardholder is responsible to identify possible disputed or fraudulent transactions on the monthly statement provided to them for reconciliation. If an audit is conducted on the cardholder's account, the cardholder must be able to produce receipts and/or proof that the transaction occurred. If an error is discovered, the cardholder is responsible for showing that the error or dispute resolution process was completed.

It is the cardholder's responsibility to immediately notify their Department Head if there is a possible dispute on an issued credit card.

Employee Termination

Upon notice of a cardholder terminating their current employment, the cardholder's supervisor is responsible to take possession of the card and any outstanding original receipts. The supervisor should immediately notify the Finance Department so they can notify the card issuer and close the account.

Appendix A

CREDIT CARD HOLDER ACCEPTANCE AGREEMENT

The following Credit Card Acceptance Agreement must be signed by all Eagle Mountain City employees with access to a credit card.

I understand that Eagle Mountain City has authorized my use of a credit card for authorized expenditures on its behalf. In accepting and/or using the card, I agree to be bound by the terms and conditions which follow.

1. I will use the card issued to me for the payment of authorized expenses consistent with my organizational responsibilities and to satisfy the needs of my department and Eagle Mountain City
2. I will not use the card to obtain cash advances
3. I understand that I am the only authorized card user and accept the responsibility and accountability for the protection and proper use of the card
4. I will not use the card for personal use or for any other non-Entity purposes
5. I understand that all purchases shall be made in accordance with applicable purchasing and credit card policies and procedures approved by the City Council.
6. I understand that I will be responsible for the timely reconciliation of all credit card transactions charged to my assigned card
7. I understand that I am responsible to provide appropriate documentation/receipts for credit card transactions charged to my assigned card
8. I will surrender my assigned card to the [Entity Accountant/Administrator] in the event of my separation from Eagle Mountain City
9. I understand that any charges against my assigned card that are not properly identified or not allowed by Eagle Mountain City shall be paid by me by check, United States currency or salary deduction. I further understand that any employee who has been issued a card shall not use the card if any disallowed charges are outstanding and shall surrender the card upon demand of the City Administration.
10. I will immediately report any stolen or lost card to my Department Head.

I understand that any variance and/or violation of the above conditions will result in cancellation of my assigned credit card. Misuse of the card could result in disciplinary action and/or personal liability for unapproved charges. All Entity credit cards are subject to examination by external and internal auditors.

I HAVE READ AND I UNDERSTAND THE ABOVE CONDITIONS.

Name: _____ Department: _____

Signature: _____ Credit Card #: _____

IT and Computer Security Policy

Eagle Mountain City furnishes computers and access to e-mail and Internet for employees' use in conducting city business. The purpose of this policy is to establish basic rules for employees' use of the city's computer system, including the Internet and email.

Internet and E-mail Use Policies

Employees should not expect or assume any privacy regarding the content of email communications. The City reserves the express right to monitor and inspect the activities of the employee while accessing the Internet at any time, including reading and using employee emails. In addition, all software, files, information, communications, and messages (including emails) downloaded or sent via the Internet using city resources are the city's records and property of the city; such records are subject to potential review and disclosure under the public disclosure law of the State of Utah. Even after an email message has been "deleted," it may still be possible to retrieve it.

Internet use must comply with applicable laws and city policies including but not limited to all federal and state laws, and city policies governing sexual harassment, discrimination, intellectual property protection, privacy, public disclosure, confidentiality, misuse of city resources, information and data security.

Some individuals may find information on the Internet offensive or otherwise objectionable. Individual users must be aware that the City has no control over available information on the Internet and cannot be responsible for the content of information.

Violation of this policy is grounds for disciplinary action, up to and including termination.

Prohibited Uses of the Internet

The following is a non-exclusive list of prohibited uses of the Internet and email:

- Commercial use – any form of commercial use of the Internet is prohibited;
- Solicitation – the purchase or sale of personal items or non-business items through advertising on the Internet is prohibited;
- Discrimination / Harassment – the use of the Internet to send messages or other content which is harassing, derogatory or unlawfully discriminatory to employees, citizens, vendors or customers is prohibited;
- Political – the use of the Internet for political purposes is prohibited;
- Aliases / Anonymous messages / misrepresentation – the use of aliases or transmission of anonymous messages is prohibited. Also, the misrepresentation of an employee's job title, job description, or position with the City is prohibited;
- Social networking sites – the accessing and/or creation of social networking sites, such as Facebook, Twitter, Instagram, Blogs and similar sites is prohibited for non-entity business purposes;
- Instant messaging;
- Misinformation / Confidential Information – the release of untrue, distorted, or confidential information regarding City business is prohibited;

- Viewing or Downloading of Non-business Related Information - the accessing, viewing, distribution, downloading, or any other method for retrieving non-city related information is prohibited. This includes, but is not limited to, entertainment sites, pornographic sites, sexually explicit sites, chat rooms and bulletin boards;
- Unauthorized attempts to access another's network or e-mail account;
- Display or transmission of sensitive or proprietary information to unauthorized persons or organizations;
- Spamming email accounts from the city's email services or city machines.

Computer System Use Policies

Eagle Mountain's computer system permits employees to perform jobs, share files, and communicate internally and with selected outside individuals and entities in the performance and conduct of city business. Employees are prohibited from gaining unauthorized access to another employee's email messages, or sending messages using another employee's password.

To prevent potential city liability, it is the responsibility of all Internet users to clearly communicate to the recipient when the opinions expressed do not represent those of Eagle Mountain City.

Eagle Mountain City has the capability and reserves the right to access, review, copy, modify and delete any information transmitted through or stored in its computer system. The City may disclose all such information to any party (inside or outside the City) it deems appropriate and in accordance with applicable law. Accordingly, employees should not use the computer system to send, receive or store any information they wish to keep private. Employees should treat the computer system like a shared file system—with the expectation that files sent, received or stored anywhere in the system will be available for review by any authorized representative of the City for any purpose, as well as the public if a proper request is made for public records.

Good judgment should always be employed in using the city's email and Internet systems. Employee email messages may be read by someone other than the person(s) to whom they were sent. Emails inconsistent with the city's policies are to be avoided. Accordingly, employees should create and send only courteous, professional, and businesslike messages that do not contain objectionable offensive or potentially discriminatory material.

Caution should be taken in transmitting confidential information on the computer system. Employees should use due care in addressing email messages to assure messages are not inadvertently sent to the wrong person inside or outside the City. Email creates a written record subject to court rules of discovery and may be used as evidence in claims or legal proceedings. Once sent, email cannot be retracted. Even after deletion at a workstation, email can be retrieved and read.

The safety and security of the city's network and resources must always be considered when using the Internet. Any programs from a non-current source (i.e., software that is not purchased in original diskette or CD ROM format) or which involve executable or binary files must not be downloaded or installed without prior permission from an employee's direct supervisor and without being properly scanned for viruses. Employees are not to share or reveal individual passwords to anyone or change their computer's password without permission from a direct supervisor.

Nothing in this chapter prohibits the use and access of the described systems for bona fide law enforcement and investigation purposes. The City Council has the right to restrict or prohibit any employee from Internet access or computer use for violation of these policies. Any employee who fails

to comply with these rules is subject to disciplinary action, up to and including termination. In addition, violation of this Manual may subject employees to civil or criminal liability.

Personal Use of City Assets

Eagle Mountain City prohibits the use of city IT, computer, and telephone resources for personal for-profit business, religious, or political activities, or for personal financial benefit outside of employment. Offensive (i.e. pornographic), harassing, discriminatory, or illegal (i.e. gambling) activities are prohibited. Personal use of software or applications which disrupts or distracts the conduct of city business due to volume, timing, or frequency is considered an unacceptable use of city resources.

The personal use of social networking applications (e.g. Facebook, Twitter, Instagram, and LinkedIn) is not permitted during work time.

Computers

Office computers may be used at home by the employee since use of authorized software increases the employee's knowledge of the software. Unauthorized software may not be installed or used on the computer. The computer is only to be used by city employees. Installation of employee personal printers must be pre-authorized.

Personal Use of Printers, Photocopy and Fax Machines

Photocopiers and printers are primarily reserved for city use; however, personal copies and printed materials can be made at a cost of 10 cents per page. Fax machines and scanning devices can be also be used according to the [fee schedule](#) approved by the City Council.

City Vehicles

Policies regarding municipal vehicles are set forth in the Eagle Mountain City's Fleet Policies and Procedure Manual. A copy of this document is set forth in an addendum to this Manual.

Telephones

Long-distance telephone calls of a personal nature on city-owned telephones are prohibited; local phone calls for personal use are to be made judiciously.

Mobile Phones

It is the policy of the City to provide city-owned mobile communication devices to selected personnel for the convenience of the City and employees in the performance of their official duties. City-owned cellular phones are intended for city business. Personal use of city phones is discouraged; however, the City recognizes some incidental personal use may occur. Personal phone calls should be limited in duration and frequency.

Costs associated with applications downloaded to Eagle Mountain City cell phones is the financial responsibility of the user assigned to the cell phone. Downloaded applications should not be offensive, harassing, discriminatory or illegal (i.e. gambling) in content. Applications with security vulnerabilities should be uninstalled.

Non-Entity Use of Equipment

Eagle Mountain City equipment may only be used for official purposes, except when rented for personal use. Specific city equipment may be rented after hours, on weekends, and on government holidays for personal use by employees and the public based upon the [fee schedule](#) set by the City Council. Equipment may not be rented for commercial uses. The availability of equipment is subject to the

discretion of the department head who is responsible for the equipment. Renters of city equipment must abide by the terms of the rental agreement.

Entity issued credit or purchasing card

An entity credit or purchasing card may be issued to certain employees to assist in handling city purchases or travel costs. Please refer to the Credit Card Procedures Policy to learn more about appropriate credit card use.

Administrative or staff time

Employees should not ask administrative or clerical staff to use city time to work on assignments or perform tasks which are not city-related or are for personal use or gain.

Hotline Policy

Introduction

The Eagle Mountain City Hotline provides an avenue for citizens, including public employees and contractors, to report improper governmental activities including:

- Waste or misuse of public funds, property, or manpower
- Violations of a law, rule, or regulation applicable to the government
- Gross mismanagement
- Abuse of authority
- Unethical conduct

Filing a Complaint

Complaints may be submitted in writing using the attached form. Complainants may also submit any evidence that supports the complaint. Essential information includes specifics on 'who, what, where, when' as well as any other details that may be important such as information on other witnesses, documents, and pertinent evidence. Due to limited resources Eagle Mountain City is unable to accept complaints that are not supported by evidence or provide a means for us to investigate the problem further. At a minimum, please use the form as a guide to ensure the necessary information is provided. Submit complaints via the following methods:

Email: hotline@emcity.org

US Mail: 1650 Stagecoach Run, Eagle Mountain, UT 84005

Complainants may call the hotline at (801) 794-3970 for more information.

Entity Processing of a Hotline Complaint

1. After receipt of the complaint, the Internal Auditor will review the allegation and any evidence provided by the complainant. The list below represents some of the factors that are considered during the screening and prioritization process.
 - a. Does the complaint involve actions by a person subject to the Eagle Mountain City's authority?
 - b. Does the complaint pertain to improper governmental activities? Disagreements with management decisions or actions taken by elected officials that are within the law will not be investigated.
 - c. Has the complainant taken appropriate steps to resolve the issue with the entity? If the entity is not responsive, the concern relates to top management, or the complainant desires anonymity, consideration will be increased.
 - d. What is the timing and frequency of alleged improper activity? Allegations of improper activities that are recent and/or on-going may receive a higher priority.
 - e. Should the allegation be investigated by another entity? Are there other agencies that have oversight of the complaint? Is a member of the governing body or the audit committee being accused?
 - f. Can the complaint be efficiently and effectively investigated? Overly broad or vague complaints or complaints where evidence is unavailable may be declined or receive a low priority.
2. The Internal Auditor communicates to the Audit Committee:

- a. The allegation of the complaint
 - b. Any facts supporting or refuting the complaint
 - c. A recommendation based upon preliminary inquiry
3. Audit Committee decides the appropriate next action (if a member of the Audit Committee is the subject of the complaint they may not be included in this process):
 - a. Discontinue the investigation
 - b. Continue with the investigation
 - c. Refer the investigation to another agency
4. If the investigation proceeds, the audit committee sets the following:
 - a. Time and resource budget
 - b. Scope of the audit
5. Internal Auditor completes the audit
6. Internal Auditor creates a report outlining the work performed and conclusions
7. Internal Auditor provides the report to the Audit Committee
8. Audit Committee reports investigation results to the whole governing body (if a separate audit committee exists).
9. Governing body addresses any findings noted in the report

Whistleblower Protection

Utah Code § 67-21-3 prohibits public employers from taking adverse action against their employees for reporting government waste or violations of law in good faith, to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the entity (see *Utah Code § 67-21-3(1)(b)(iv)(A)* for more information).

Confidentiality

The identity of the complainant is considered protected information under the Utah Government Records Access and Management Act (GRAMA) and will be kept confidential if requested by the complainant. (See *Utah Code Section 67-3-1(15)*).

Complaints may be submitted anonymously to the Hotline. However, it is preferable that the complainant provide their name and contact information to allow for follow-up questions and reporting the results back to the complainant. Whistleblower protections do not apply to anonymous complaints.

Appendix B

HOTLINE REPORTING FORM

Email completed form to:

[hotline email address]

or Mail to:

[Entity Name]

Attn: [Internal Audit]

[Entity mailing address]

Complainant Information:

| | | |
|---|---|----------------|
| Complainant to remain anonymous? Yes No | | |
| Complainant would like a response? Yes No | | |
| Complainant Name | Check One | Date Submitted |
| | <input type="checkbox"/> Elected Official | |
| | <input type="checkbox"/> Entity Employee | |
| | <input type="checkbox"/> Citizen/Contractor | |
| Home Address | | |
| Phone/cell/email | | |
| Work Address and information (if applicable) | | |

Information Concerning the Complaint (Please complete one form for each separate complaint)

Each improper action should be noted separately and supported with reliable and sufficient evidence. Supplying detailed information contributes to a thorough and efficient investigation. This form is designed to help you supply the needed information.

Who is the person(s) the complaint is against? (Please provide name, position, agency, division, and phone #)

Who is the above person's supervisor? (Please provide name, position, and phone#)

What is the assertion of improper governmental activity? Please describe in detail.

When did the event(s) take place? Please include dates, time, and frequency.

Where did the event(s) occur?

Are there any other persons who might provide information or who witnessed the event? If so, what are their names, positions, agencies, divisions, and their contact information?

Is there evidence that can be examined or documentation that can be reviewed? (Please provide any available documentation)

How do you know about the improper action? Did you see it occur? Did you see documentation indicating it occurred? Did you hear about it from someone else?

What specific law or state regulation has been violated?

Please attach to the email supporting documentation, details and ANY and ALL other information available to support the complaints or concerns.

Reporting Fraud or Abuse Policy

Definition

"Improper governmental action" means any action by an Eagle Mountain City employee:

- 1) That is undertaken in the performance of the employee's official duties, whether the action is within the scope of the employee's employment; and
- 2) That is in violation of any federal, state, or local law or rule, is an abuse of authority, is of substantial and specific danger to the public health or safety or is a gross waste of public funds.

Reporting Fraud or Abuse

Employees who become aware of improper governmental actions should raise the issue first with their supervisor. If requested by the supervisor, the employee shall submit a written report to the supervisor, or to some person designated by the supervisor, stating in detail the basis for the employee's belief that an improper governmental action has occurred. Where the employee reasonably believes the improper governmental action involves his or her supervisor, the employee may raise the issue directly with the City Administrator or such other person as may be designated by the City Administrator to receive reports of improper governmental action.

In the case of an emergency, where the employee believes that damage to persons or property may result if action is not taken immediately, the employee may report the improper governmental action directly to the appropriate department with responsibility for investigating the improper action.

The supervisor, City Administrator, or the designated role by the City Administrator shall take prompt action to assist Eagle Mountain City in properly investigating the report of improper governmental action. Eagle Mountain City officers and employees involved in the investigation shall keep the identity of reporting employees confidential to the extent possible under law, unless the employee authorizes the disclosure of his or her identity in writing. After an investigation has been completed, the employee reporting the improper governmental action shall be advised of a summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.

Eagle Mountain City employees may report information about improper governmental action directly to the Human Resources, Audit Committee, or the designated role by the City Administrator with responsibility for investigating the improper action if the employee reasonably believes that an adequate investigation was not undertaken to determine whether an improper governmental action occurred, or that insufficient action has been taken to address the improper governmental action or that for other reasons the improper governmental action is likely to recur.

Eagle Mountain City employees who fail to make a good faith attempt to follow procedures in reporting improper governmental action shall not receive the protections provided by Eagle Mountain City in these procedures.

Complaints, Investigations, Review and Enforcement

- A. Any person may file a complaint alleging a violation of this policy.
- B. The complaint shall be in writing and shall, except as described in section C below, be signed by the complainant. The written complaint should state the nature of the alleged violation(s), the date(s), time and place of each occurrence, and name of the person(s) charged with the violation(s). The complaint shall be filed with the City Administrator, or the designated role by the City Administrator who shall provide a copy to the person charged with a violation. The complainant shall provide the City Administrator, or the designated role by the City Administrator with all available documentation or other evidence to demonstrate a reason for believing that a violation has occurred.
- C. This policy is intended to protect employees who choose to come forward in good faith with complaints about governmental actions and conduct of Eagle Mountain City employees. Anonymous complaints have the potential to subject the person who is the subject of the complaint to an investigation that may, at the least, cause stress and embarrassment, and may, at most, result in discipline or termination of employment. Eagle Mountain City is reluctant to begin an investigation based on an anonymous complaint because evidence will be difficult to obtain and verify, and it will be impossible to assess the complainant's credibility. Complainants and whistleblowers have protection from retaliation under Eagle Mountain City policy. A thorough investigation of complaints is Eagle Mountain City's goal. It may not be possible to conduct a thorough investigation when a complainant remains anonymous. Therefore, Eagle Mountain City reserves the right to decline to investigate any complaint that is provided anonymously.

If a complaint is received anonymously it shall be directed to Internal Audit for a recommendation on the processing of the complaint. Upon review of the complaint, the Internal Auditor will recommend to the Audit Committee either that the complaint has no merit or that it should be investigated. Such a recommendation will be made within ten (10) days of receipt of the complaint, if possible. Upon receipt of the Internal Auditor's recommendation the Audit Committee shall make the final determination on whether to continue the investigation, end the investigation, or refer the matter to an outside entity.

- D. Within thirty (30) days after receipt of a complaint, the Internal Auditor, or another person appointed by the Audit Committee shall conduct a preliminary investigation. If the [Internal Auditor] or a member of the Audit Committee or the governing board are implicated in the complaint, the Audit Committee will determine an independent person who will conduct the investigation. Criminal allegations will be referred to the proper law enforcement agency.
- E. If the Internal Auditor determines, after preliminary investigation, that there are no reasonable grounds to believe that a violation has occurred, the Internal Auditor shall advise the Audit Committee to dismiss the complaint. If the Audit Committee does dismiss the complaint, it shall do so in writing, setting forth the facts and provisions of law upon which the dismissal is based, and shall provide a copy of the written dismissal to the complainant, to the person charged with the violation and to the governing board.

Whistleblower Protection

Utah Code § 67-21-3 prohibits public employers from taking adverse action against their employees for reporting in good faith government waste or violations of law to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the person in authority over the person alleged to have engaged in the illegal conduct.

Conflict of Interest Policy

Introduction

City officers and employees individually commit themselves in their official capacity to ethical, businesslike, and lawful conduct, including appropriate use of their authority and decorum at all times. Officers must avoid even the appearance of impropriety to ensure and maintain public confidence in the city. Officers and employees owe a fiduciary duty to the city and must not act in a manner that is contrary to that duty or to the interests of the city. Officers and employees must place the interests of the city over their own personal interests with respect to the governance, policy, strategic direction and operations of the city.

Policy

It is the intent of the city council to meet and exceed those protections against conflicts of interest contained in State law. Under this policy, a conflict of interest arises when an officer or employee has a personal interest in a matter that is or may be in conflict with or contrary to the city's interests and objectives to such an extent that the officer or employee is or may not be able to exercise independent and objective judgment within the context of the best interest of the city. For the purposes of this policy, an officer's or an employee's "personal interest" includes those of his or her relatives, business associates or other persons or organizations with whom he or she is closely associated.

1. The following provisions shall serve as a guide to officers and employees with respect to the affairs of the city:
 - a. City officers or employees shall not receive, accept, take or solicit, directly or indirectly, anything of economic value as a gift, gratuity, or favor from a person or entity if it could be reasonably expected that the gift, gratuity, or favor would influence the vote, action, or judgment, or be considered as part of a reward for action or inaction. Officers are required to submit a report to the city council and the city's Internal Auditor of the actual or estimated value of any gifts or casual entertainment received as an officer or as an employee that exceeds \$50.00.
 - b. The complete confidentiality of proprietary business information must be respected at all times. Officers and employees are prohibited from knowingly disclosing such information, or in any way using such information for personal gain or advancement, or to the detriment of the city, or to individually conduct negotiations or make contacts or inquiries on behalf of the city unless officially designated by the city council.
 - c. Officers and employees are prohibited from acquiring or having a financial interest in any property that the city acquires, or a direct or indirect financial interest in a supplier, contractor, consultant, or other entity with which the city does business. This does not prohibit the ownership of securities in any publicly owned company except where such ownership places the officer in a position to materially influence or affect the business relationship between the city and such publicly owned company. Any other interest in or relationship with an outside organization or individual having business dealings with the city is prohibited if this interest or relationship might tend to impair the ability of the officer(s) or employee(s) to be independent and objective in his or her service to the city.

- d. If members of the immediate family of an officer or of an employee have a financial interest as specified above, such interest shall be fully disclosed to the city council which shall decide if such interest should prevent the city Entity type from entering into a particular transaction, purchase, or engagement of services. The term "immediate family" means officer's spouse, parent, dependent children, and other dependent relatives.
- e. When a conflict of interest exists, the officer or employee shall publicly declare the nature of the conflict and may recuse him or herself on any official action involving the conflict.
- n. Officers and employees may not realize, seek, or acquire a personal interest in a business that does business with the city.
- o. Officers shall complete a Conflict of Interest Disclosure Form annually by the end of January. This Form shall be signed and notarized. Completed Forms shall be submitted to the Records Officer and made available to the public upon request.
- p. The Records Officer shall provide copies of all completed Forms to the City council Chair at the end of January each year.
- q. The City Council Chair shall review all completed forms and consider the disclosures. The City Council Chair should make changes to assignments, duties, or contracts deemed appropriate to eliminate or mitigate conflicts of interest within the City.

Appendix C

Annual Conflict of Interest Disclosure Form

The following disclosures are required to be made annually by all officers of [entity name] pursuant to Utah Code Annotated 17-16a-6, 7, and 8. If additional space is needed, please use a separate sheet of paper. Per statute, the information provided shall be kept on file with the city council and may be subject to disclosure to the public.

I, _____ am the duly elected/appointed
_____ of Eagle Mountain City.

- 1) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which are subject to the regulation of Eagle Mountain City, and within such business entities, I hold the following positions:

Business Entity Name:

Position within Business Entity:

Ownership of a substantial interest is defined in U.C.A. 17-16a-3(8) as an interest of 10% or more of the shares of a corporation, or a 10% or more ownership interest in other entities, legally or equitably held or owned by the officer, the officer's spouse, or the officer's children.

*Note: There is no case law or statutory guidance as to what constitutes a business entity "subject to regulation of the County." A business which is simply issued a business license by the County may or may not be deemed by a court, administrative agency, an auditor, or member of the public to be an entity regulated by the County. Businesses regulated by interlocal agencies of which the County is a member may or may not be deemed to be a business regulated by the County (i.e., a restaurant subject to regulations imposed by an interlocal agency).

A business entity which requires a conditional use permit to operate may more likely be deemed to be a business entity regulated by the [entity type] than a business that simply receives a business license from the County.

- 2) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which do business with or anticipate doing business with Eagle Mountain City.

Business Entity Name:

Position within Business Entity:

Please note that pursuant to U.C.A. §17-16a-7, an officer must disclose his or her interest or involvement in such an entity immediately prior to any discussion in an open and public meeting pertaining to business that the city may do with any such entity, regardless of whether a disclosure of interest or involvement in the business was made in this document.

3) The following personal interests or investments of mine create a potential or actual conflict between my personal interest and my public duties:

*** OPTIONAL DISCLOSURES ***

4) The following disclosures of other business interests, investments, and other matters are not required to be made by law, but are made with the intent to more fully disclose other interests that may be deemed relevant to the administration of public duties, or in furtherance of my intent to provide a more complete disclosure of my economic or personal activities, or for other reasons:

DATED THIS _____ DAY OF _____ [year]

By: _____

Title/Office: _____

SWORN TO AND SUBSCRIBED BY ME

THIS _____ DAY OF _____ [year]

NOTARY PUBLIC

Ethical Behavior Policy

Employee Code of Ethics

Prohibited Conduct

No current employee or officer, as specified, shall:

1. Disqualification from Acting on Eagle Mountain City Business.
 - a. Engage in any transaction or activity, which is, or would to a reasonable person appear to be, in conflict with or incompatible with the proper discharge of official duties, or which impairs, or would to a reasonable person appear to impair, the employee's independence of judgment or action in the performance of official duties and fail to disqualify him or herself from official action in those instances where conflict occurs;
 - b. Have a financial or other private interest, direct or indirect, personally or through a member of his or her immediate family, in any matter upon which the employee is required to act in the discharge of his or her official duties, and fail to disqualify him or herself from acting or participating;
 - c. Fail to disqualify him or herself from acting on any transaction which involves Eagle Mountain City and any person who is, or at any time within the preceding twelve (12) month period has been a private client of his or hers, or of his or her firm or partnership;
 - d. Have a financial or other private interest, direct or indirect, personally or through a member of his or her immediate family, in any contract or transaction to which Eagle Mountain City or any Eagle Mountain City agency may be a party, and fails to disclose such interest to the appropriate authority prior to the formation of the contract or the time Eagle Mountain City or city agency enters into the transaction; provided, that this paragraph shall not apply to any contract awarded through the public bid process in accordance with applicable law.
2. Improper Use of Official Position.
 - a. Use his or her official position for a purpose that is, or would to a reasonable person appear to be primarily for the private benefit of the employee, rather than primarily for the benefit of Eagle Mountain City; or to achieve a private gain or an exemption from duty or responsibility for the employee or any other person;
 - b. Use or permit the use of any person, funds, or property under his or her official control, direction, or custody, or of any city funds or property, for a purpose which is, or to a reasonable person would appear to be, for something other than a legitimate purpose.
 - c. Except in the course of official duties, assist any person in any transaction where the employee's assistance is, or to a reasonable person would appear to be, enhanced by that employee's position with the city; provided that this subsection shall not apply to: any employee appearing on his or her own behalf or representing himself or herself as to any matter in which he or she has a proprietary interest, if not otherwise prohibited by ordinance;
 - d. Regardless of prior disclosure thereof, have a financial interest, direct or indirect, personally or through a member of his or her immediate family, in a business entity

doing or seeking to do business with Eagle Mountain City, and influence or attempt to influence the selection of, or the conduct of business with that business or entity.

3. **Accept Gifts or Loans.**

- a. Ask for or receive, directly or indirectly, any compensation, gift, gratuity, or thing of value, or promise thereof, for performing or for omitting or deferring the performance of any official duty; except that the following shall be allowed:
- i. Unsolicited flowers, plants, and floral arrangements;
 - ii. Unsolicited advertising or promotional items of nominal value, such as pens and notepads;
 - iii. Unsolicited token or awards of appreciation in the form of a plaque, trophy, desk item, wall memento, or similar item;
 - iv. Unsolicited food items given to a department when the contents are shared among employees and the public;
 - v. Unsolicited items received for the purpose of evaluation or review provided the officer or employee has no personal beneficial interest in the eventual use or acquisition of the item by the city;
 - vi. Information material, publications, or subscriptions related to the recipient's performance of official duties;
 - vii. Food and beverages consumed at hosted receptions where attendance is related to official duties;
 - viii. Meals, beverages, and lodging associated with retreats or other meetings where the official serves as a representative, designee or is otherwise assigned to another organization or entity from the city;
 - ix. Travel costs, lodging, and tuition costs associated with city sanctioned training or education when not provided by a private entity under contract with the city.
 - x. Admission to, and the cost of food and beverages consumed at, events sponsored by or in conjunction with a civic, charitable, governmental, or community organization and other officials or employees of similar agencies are in attendance;
 - xi. Unsolicited gifts from dignitaries from another entity or other jurisdiction that are intended to be personal in nature;
 - xii. Campaign contributions; and
 - xiii. Unsolicited gifts with an aggregate economic value of \$50.00 or less from a single source in a calendar year received either directly or indirectly by the official or employee.

4. **Disclose Privileged Information.**

Disclose or use any privileged or proprietary information gained by reason of his or her official position for the immediate or anticipated personal gain or benefit of the employee or any other person or entity; provided, that nothing shall prohibit the disclosure or use of information which is a matter of public knowledge, or which is available to the public on request.

5. **Financial or Beneficial Interest in Transactions.**

Regardless of prior disclosure an employee or officer may not participate in or benefit from (personally or through his or her family) a contract or agreement where that employee or officer acted as an agent of Eagle Mountain City. This includes receiving compensation, gratuity or other benefit from an interested party of an agreement or contract with Eagle Mountain City.

6. Nepotism.
 - a. Violate *Utah Code* § 52-3, which prohibits employment of relatives, with few exceptions.
7. Misuse of Public Resources or Property.
 - a. Violate *Utah Code* § 76-8-4, which delineates the unlawful use of public funds and destruction of property, including records.
8. Outside Employment.
 - a. Retain secondary employment outside of Eagle Mountain City employment, which, as determined by the City Council and according to Utah Administrative Code R477-9-2:
 - i. Interferes with an employee's performance.
 - ii. Conflicts with the interests of Eagle Mountain City or the State of Utah.
 - iii. Gives reason for criticism or suspicion of conflicting interests or duties.
9. Political Activity.
 - a. Except as otherwise provided by law:
 - i. The partisan political activity, political opinion, or political affiliation of an applicant for a position with Eagle Mountain City may not provide a basis for denying employment to the applicant.
 - ii. An Eagle Mountain City officer's or employee's partisan political activity, political opinion, or political affiliation may not provide the basis for the officer or employee's employment, promotion, disciplinary action, demotion, or dismissal.
 - iii. An Eagle Mountain City employee may not engage in political campaigning or solicit political contributions during hours of employment.
 - iv. An Eagle Mountain City officer or employee may not use [entity type] equipment while engaged in campaigning or other political activity.
 - v. An Eagle Mountain City officer or employee may not directly or indirectly coerce, command, or advise another city officer or employee to pay, lend, or contribute part of the officer's or employee's salary or compensation, or anything else of value to a political party, committee, organization, agency, or person for political purposes.
 - vi. An Eagle Mountain City officer or employee may not attempt to make another officer or employee's employment status dependent on the officers or employee's support or lack of support of a political party, affiliation, opinion, committee, organization, agency, or person engaged in political activity.
 - b. An Eagle Mountain City employee who has filed a declaration of candidacy may:
 - i. be given a leave of absence for the period between the primary election and the general election; and
 - ii. Use any vacation or other leave available to engage in campaign activities.
 - c. Neither the filing of a declaration of candidacy nor a leave of absence under this section may be used as the basis for an adverse employment action, including discipline and termination, against the employee.
 - d. Nothing in this chapter shall be construed to:
 - i. prohibit an Eagle Mountain City officer or employee's voluntary contribution to a party or candidate of the officer or employee's choice; or
 - ii. Permit an Eagle Mountain City officer or employee partisan political activity that is prohibited under federal law.
 - e. No Eagle Mountain City officer or employee shall solicit or participate in soliciting any assessment, subscription, or contribution to any political party during working hours on the premises of any Eagle Mountain City property.

- f. No Eagle Mountain City officer or employee shall promise any appointment to any position with Eagle Mountain City as a reward for any political activity.
 - g. An Eagle Mountain City employee who is elected to an office with Eagle Mountain City name shall terminate city employment prior to being sworn into the elected office.
- 10. Fair and Equal Treatment.
 - a. No person shall be appointed to, removed from, or in any way favored or discriminated against with respect to any appointive public office because of such person's race, color, age, religion, sex, national origin, or functional limitation as defined by applicable state or federal laws, if otherwise qualified for the position or office.
 - b. No Eagle Mountain City officer or employee shall grant any special consideration, treatment or advantage to any citizen beyond that which is available to every other citizen.
- 11. Prohibited Conduct After Leaving Eagle Mountain City
 - a. No former employee shall, during the period of one (1) year after leaving Eagle Mountain City office or employment:
 - i. Disclose or use any privileged or proprietary information gained by reason of his/her city employment for his/her gain or anticipated gain, or for the gain or anticipated gain of any person, unless the information is a matter of public knowledge or is available to the public on request;
 - ii. Assist any person in proceedings involving an agency of Eagle Mountain City with which he/she was previously employed, involving a matter in which he or she was officially involved, participated or acted in the course of duty;
 - iii. Represent any person as an advocate in any matter in which the former employee was officially involved while an Eagle Mountain City employee;
 - iv. Participate as a competitor in any competitive selection process for a city contract in which he or she assisted the city in determining the project or work to be done or the process to be used.

Appendix D

Annual Ethics Pledge

The following pledge is required to be made annually by all officers and employees of Eagle Mountain City:

I, _____ am the duly elected/appointed
_____ of Eagle Mountain City.

I pledge to adhere to the code of ethics as approved by the City Council. These topics include, but are not limited to: improper use of official position, accepting gifts or loans, disclosing privileged information, retaining a financial or beneficial interest in a transaction, nepotism, misuse of public resources or property, outside employment, political activity, fair and equal treatment, and conduct after leaving office or employment. Additionally, I pledge to disclose all conflicts of interest on the conflict of interest disclosure form. I understand that state statute and city ordinance provide for penalties for violation of specific unethical behavior. Signing this document verifies that I have been provided time to read applicable statutes and ordinances, as well as the Eagle Mountain City code of ethics.

DATED THIS _____ DAY OF _____ [year]

By: _____

Title/Office: _____

SWORN TO AND SUBSCRIBED BY ME

THIS _____ DAY OF _____ [year]

NOTARY PUBLIC

Travel Policy

The travel policy of Eagle Mountain City the City of Eagle Mountain provides guidance for City personnel related to their attendance at conferences, conventions, seminars, and other training opportunities outside of city office.

Purpose

To provide guidelines whereby City personnel may travel to increase their knowledge and effectiveness, keep current on new developments, and infuse new and innovative practices and procedures into the City's various work functions.

Definitions

- A. Local Area Travel: Local travel is defined as being less than one hundred miles one way with no overnight stay required.
- B. Out-of-Area Travel: Any travel by a City employee exceeding 100 miles one way.
- C. Overnight Travel: Any travel requiring or necessitating an overnight stay away from the employee's home.
- D. Out-of-State Travel: Any travel requiring the employee to leave the State of Utah.

Guidelines

- A. Travel shall be limited by budget constraints and restricted to training that is appropriate and beneficial to the City and its business functions. Travel shall be done in as cost-conscious and efficient a manner as reasonable.
- B. City personnel may attend professional development training as approved by their Department Director and/or the City Administrator or their assigned designee.
- C. The number of City personnel traveling to the same conference, convention, seminar, or training session shall be kept to a minimum. Special training needs requiring a group to attend shall be approved by the City Administrator.
- D. City personnel attending a conference, convention, seminar, or training session shall share any and all pertinent information with other employees upon their return. Methods of imparting this information to others may range from a formal training session to an informal discussion in a department staff meeting.
- E. Department Directors shall be responsible to see that personnel within their respective departments comply with the travel policies and procedures and stay within the approved travel appropriation.
- F. Prior to traveling, a travel authorization form shall be completed and delivered to the City Finance Director or assigned designee. The authorization form must be signed by the employee and approved by the employee's Department Director and/or the City Administrator or their assigned designee.
- G. Overnight travel and any associated expenditure of funds must be made according to the procedures outlined below:
 - 1. Housing. The City will provide hotel accommodations at the government rate or single room conference rate. An itemized hotel bill must be submitted with the final travel authorization. Room service will fall under the per diem guidelines. City business phone calls will be covered but should be kept to a minimum. The individual will be

responsible to pay for in-room movies and other hotel services. Multiple employees attending the same conference shall each have their own room, unless the employees expressly choose to share a room.

2. Ground Transportation. The City will pay the cost of necessary ground transportation. City personnel are expected to secure the least expensive means of appropriate transportation under the circumstances. Receipts must be submitted for reimbursement.

3. Hotel costs for travel occurring along the Wasatch Front will not be reimbursed unless approved in advance by the City Administrator.

4. Airfare. The City will pay the cost of the economy class airfare. Flight arrangements should be made so that arrival times allow for sufficient rest to fully participate for and benefit from the conference, convention, seminar, or training session. The employee's travel itinerary and other supporting cost documentation must be submitted for reimbursement.

5. Mileage. If airline service is available to the conference, convention, seminar, or training session and the employee elects to drive, the mileage reimbursement shall not exceed the cost of airfare, standard rental car, and other applicable costs (such as airport parking, etc.).

6. Meals. The City allows a daily meal per diem for each day of business-related travel. Certain cities have been classified as "premium" cities and have a higher daily meal per diem. The full per diem may not be claimed if a meal is provided as part of a conference, convention, seminar, or training session. For a listing of destination cities and their applicable daily per diem rates, please contact the Accounts Payable Office or go online to www.gsa.gov. A Department Director may choose to pay an amount lower than the daily per diem as circumstances dictate but may not exceed it. Employees who have been issued a city credit card, may use it to pay for approved travel related meals. Employees must retain all receipts related to such purchases. In the event that the daily total expense for meals is greater than the allowable per diem amount, the difference will be repaid by the traveling employee or reported as taxable wages on the employees W-2.

7. Entertainment. The City will not pay for any entertainment expenses (i.e. golf, city tours, sporting events, cultural arts events, concerts, etc.) that are not included as part of the basic seminar/conference registration fee.

H. For business travel exceeding 100 miles one way that does not require an overnight stay, a lunch per diem is available. Please contact the Human Resources Office for the applicable per diem rate or go online to www.gsa.gov.

I. City personnel may receive a cash advance for travel expenses up to \$300. Amounts in excess of \$300 must be approved by the City Administrator.

J. Local area travel that has a multiple-day conference requiring more than one round trip to the conference site will not be considered local travel and will require authorization from the City Administrator.

K. Exact receipts are required for approved expenses. Receipts and mileage must be submitted on a Mileage and Expense Report obtainable from the Finance Department.

L. Local travel expenses between the employee's home and assigned work location are not reimbursable. However, if employees are required by business necessity to travel from home to a site other than their assigned work location, the City will reimburse them for the difference between the mileage of their normal commute to their assigned work location and the total miles driven on business.

M. The City will reimburse City personnel for out-of-pocket expenses for gasoline and other necessary expenses when driving a City vehicle, if approved.

N. Costs incurred for traveling companions who are not City personnel will be considered ineligible expenses and will not be reimbursed. There is an exception for spouses of City personnel who are expected to participate in the event for which the travel is required. Such exceptions must first be approved by the City Administrator.

O. Incidental Expenses - Incidental expenses are not considered part of a meal per diem reimbursement and, therefore, substantiation is required. Incidental expenses include ground transportation, parking, and related tips; fax, telephone, internet, or copy charges; and other business-related expenses. Other tips are not reimbursable.

P. Employee expenses paid by other entities – Eagle Mountain City employees that provide services to other entities either formally or informally may represent the interest of those entities as well as Eagle Mountain City while traveling on official Eagle Mountain City business. Where possible, the shared benefit of the employee activities while traveling should be determined and costs of that travel proportionally split between the benefiting entities.

Q. If any employee travel-related expenses are paid directly by another entity, those payments must be documented and disclosed to Eagle Mountain City. Any travel-related expenses that are paid by another entity must not be submitted to Eagle Mountain City for reimbursement to the employee. In such circumstances Eagle Mountain City will reimburse the employees for travel related costs and then bill the other entity the proportional share of those travel-related costs, or the other entity will bill Eagle Mountain City for its proportional share of the travel-related costs paid by the other entity.

R. If an employee receives a per diem allowance prior to traveling and is not able to travel, the employee will return those funds to Eagle Mountain City. If upon review of travel expenses inappropriate or fraudulent expenses have been incurred the employee may be subject to disciplinary action including recovery of funds, inability to travel, suspension or termination.