SUFFFOLK COUNTY
OFFICE OF THE COMPTROLLER
ACCOUNTING SERVICES DIVISION

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Comptroller

Comptroller's Rules and Regulations Manual
Applicable to
Consultant Service Agreements

Date Revised: April 8, 2014

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SECTION ONE: PURPOSE, SCOPE AND DEFINITIONS

Purpose

The purpose of the Comptroller's Rules and Regulations Manual is to establish procedures for the reimbursement of expenditures for consultants under contract with the County.

Scope

The Comptroller's Rules and Regulations Manual applies to all consultant service agreements/contracts entered into by a County Department, County Agency, and by the Office of an Elected Official.

Definitions

The following definitions and distinctions apply to the Comptroller's Rules and Regulations Manual:

Consultant – The expertise, advice, professional services or any other personal services provided by any individual, corporation, partnership or other entity to the County of Suffolk, including, but not limited to, design work, planning work and medical, legal, engineering, computer, accounting, budgeting, lobbying or educational services. (Suffolk County Code, Chapter 189, Article XII, §189-60)

Consultant's Service Agreement (Agreement) – A legal document describing the specific services to be rendered by the consultant and the amount and terms of payment for the services to be made by the County. The Consultant's Agreement shall constitute the sole authorization for payment of claims. The Consultant's Agreement shall be prepared in accordance with the County Executive's Operating Procedures, SOP # I-05. Non-specific, general purpose or lump sum payment agreements are not recommended.

Allowable Claims – Only expenditures specifically identified in the agreement will be approved for payment. Generally, the agreement will stipulate a maximum fee for services rendered which is based upon a rate per day or per hour. Accordingly, a rate schedule is an integral part of each agreement. Increases will only be allowed by an amendment to the agreement. Out-of-pocket expenses are reimbursable if it is so stipulated in the agreement.

Out of Pocket Expenses – If the following out-of-pocket expenses are stipulated in the agreement, please follow the following rules and guidelines:

> **Meals –** Meals are reimbursable as long as it is authorized under the contract as sustenance while traveling. Effective October 1, 2013, the per diem meal allowance shall be in accordance with the current maximum reimbursement rate

for food as established by the U.S. General Services Administration for the New York region.

As published on the GSA website, http://www.gsa.gov/portal/category/100120, the 2014 per diem meal and incidental rate is $71 per diem including tax broken down as follows:

Meals and Incidental Expenses Breakdown:

M&IE Total	$71
Continental Breakfast/ Breakfast	$12
Lunch	$18
Dinner	$36
Incidentals	$ 5
First & Last Day of Travel	$53.25

The first and last day of travel is calculated at 75 percent.

Source: GSA U.S. General Services Administration Website http://www.gsa.gov/portal/content/101518

Audit and Control should be contacted for allowable rates for future fiscal periods. Gratuities, at a reasonable and customary rate will be reimbursed over and above the state limits.

The County will not honor claims for the reimbursement of "business meals" submitted by members of the consultant's firm who are not traveling out of town (overnight) in performance of the contract. Where a consultant meets the necessary criteria to be reimbursed for meals, receipts will be necessary.

Lodging – Effective October 1, 2013, claims for lodging will be reimbursed at a rate not to exceed the current maximum reimbursement rate for lodging as established by the U.S. General Services Administration for the New York region as published on the GSA website. The 2013 per diem rate for lodging is $119 including taxes for travel from October 2013 through September 2014. Claims for lodging must be accompanied by paid receipts. Audit and Control should be contacted for the allowable rate for future fiscal periods.

Airfare – Airfare will only be reimbursed at the economy coach rate and a receipt will be necessary. Individuals choosing to fly first class will not be reimbursed for the premium expenses incurred.

Mileage – The County will reimburse mileage claims in accordance with the applicable current rate allowed by the U.S. Internal Revenue Service. As of January 1, 2013, the rate is $.565 per mile. The consultant must provide origin, destination and miles traveled for each trip. Audit and Control should be contacted for the allowable rate for future fiscal periods.

Taxis – Taxi fares up to $25.00 will be reimbursed based on actual receipt or certified statement. Any taxi expenses in excess of $25.00 per trip will require

receipts. Receipts and certified statements shall include origin and destination, as well as the purpose of the trip

Subways and Buses (local) – A certified statement will be adequate documentation for these expenses.

Tolls – Receipts or certified statement will be adequate documentation for these expenses.

Telephone Expenses – Telephone expenses up to $25.00 per month will be reimbursed based on a receipt or certified statement. Telephone expenses in excess of $25.00 will require copies of the telephone company bills with the appropriate calls circled.

Photocopies – In lieu of a specific contract for photocopies, the County will reimburse at a cost not to exceed $.15 per copy, including labor. A certified statement will be adequate documentation for reimbursement.

Sub-Contractor claims – When the consultant is authorized in the Consultant's Agreement to hire a sub-contractor, the Comptroller's Office should be supplied a copy of the sub-contractor's agreement. Claims will not be processed if they are not in compliance with the contract between the consultant and the County. The reporting requirement of the sub-contractor will be the same as that of the consultant. Details of all expenditures claimed must be documented in the same manner. Proof of payment by the consultant to the sub-contractor must be submitted with the payment voucher before reimbursement to the consultant will be made.

Certified Statements – When the consultant incurs minor travel or other out-of-pocket expenses for which receipts are not available, the consultant shall prepare an itemized statement detailing the type and amount of expenses, including the time, date, and place incurred. After summarizing expenses claimed, the consultant must add and sign the following certification language:

"The above expenses are true and just and are a result of business conducted in accordance with the terms of the contract with Suffolk County, and have not been previously paid."

SECTION TWO: CLAIM SUBMISSION

Claim Submission – Consultants must submit their claims for reimbursement through the County department or agency responsible for the agreement, using appropriate forms as indicated below.

Claim Voucher – A *County of Suffolk Standard Payment Voucher Form* (Exhibit A) must accompany each consultant claim. The claim voucher must refer to the consultant's agreement under which payment is requested and indicate the category of expenses or contract covenant applicable to the claim voucher. It must be initialed by the departmental unit representative under whose supervision or jurisdiction the work was performed, verifying that the consultant has complied with all the terms and conditions of the agreement under which payment is requested. The voucher must then be signed by the department head or his duly authorized representative and forwarded to the Department of Audit and Control for payment.

Consultant's Time Summary - *A & C FORM 108* (Exhibit B) – The Consultant's Time Summary should be used to record daily hours worked by each staff member of the consultant working on the project. Space is provided to record and extend the hours and wages of each staff member assigned to the project on one form. The completed FORM A & C 108 must be signed by an authorized individual of the consultant's firm. It should then be attached to the County of Suffolk Standard Payment Voucher. A copy of the consultant's payroll register with a cover letter indicating the individuals charged to the project for the claim period will be accepted as a substitute for the Consultant's Time Summary.

Consultant's Expense Summary, FORM A&C 109 (Exhibit C) – The Consultant's Expense Summary should be used to detail expenses for travel, meals, lodging or other necessary and reasonable out-of-pocket expenses incurred on the project. Each expense item should be documented by a receipted bill, sales slip or invoice which totals the daily expenditures shown on the form. The completed FORM A & C 109 must be signed by an authorized individual of the consultant's firm. It should then be attached to the County of Suffolk Standard Payment Voucher.

SECTION THREE: EXHIBITS

EXHIBIT A

County of Suffolk, New York - Payment Voucher
P.O. Box 6100, Hauppauge, NY 11788-0099 56-0105 1/99

Payment Voucher # 329252 | Responsible Agcy | Modify #

Date of Record (mm/dd/yy) | Accounting Period (mm/yy) | Budget FY (yy) | Document Total (Include Cents)

Vendor Code (10-1) | Address

Vendor Name

Single Check Indicator (Y/N) | Scheduled Pay Date (mm/dd/yy) | Offset Liability Account (4)

Ln (02)	Reference Document Ch.(2) Number (11) Ln (2)	Com Ln # (3)	Invoice Number (12) Ln (3)	Fnd (3)	Agy (3)	Orgn (4)	Sub Org (2)	Actv (4)	Obj (4)	Sub Obj (2)	Rept Cat (4)	Capital Project # (8)
01												
02												
03												
04												
05												

Rev (4)	BS Acct (4)	Description (17)	Amount (Include Cents)	I/D	P/F

Additional Comments

DEPARTMENT CERTIFICATION: I hereby certify that the materials above specified have been received by me in good condition without substitution. The service properly performed and that the quantities thereof have been verified with the exceptions of discrepancies noted and payment is approved

SIGNED | DATE | TITLE

PAYEE CERTIFICATION: I certify that the above bill is just, true and correct; that no part thereof has been paid except as stated; that the balance is actually due and owing; that taxes from which the County is exempt are excluded and that I have read and am familiar with the provisions of Local Law 32-1980 as detailed in the payee instruction section of this voucher

PAYEE'S SIGNATURE | TITLE | NAME OF COMPANY

Form PV | Original Audit & Control | Yellow Copy Department Accounting

EXHIBIT B
COUNTY OF SUFFOLK
COUNSULTANT'S TIME SUMMARY
DEPARTMENT OF AUDIT & CONTROL – FORM A&C 108

CONSULTANT'S NAME_____ PERIOD BEGINNING_____ PERIOD ENDING_____

Name of Staff Member	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	TOTAL HOURS	RATE PER HR	TOTAL DUE
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				

TOTAL REIMBURSABLE CONSULTANT TIME: $

AUTHORIZED SIGNATURE _____

EXHIBIT C
COUNTY OF SUFFOLK
COUNSULTANT'S EXPENSE SUMMARY
DEPARTMENT OF AUDIT & CONTROL – FORM A&C 109

CONSULTANT'S NAME_____ PERIOD BEGINNING_____ PERIOD ENDING_____

Expenditure Items	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	AMOUNT DUE
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
Air, Rail or Bus Transportation																	
Auto Rental or Mileage (Attach Schedule)																	
Tolls and Parking Fees																	
Taxi or Limousine (Attach Schedule)																	
Meal/Tips																	
Lodging/Tips																	
Telephone and Telegraph																	
Materials or Supplies																	
Equipment																	
Other Supporting Services (Attach Schedule)																	

All expenditures should be covered by receipted bills and/or valid explanation. Necessary purchases of materials, supplies, equipment or services should be supported by summaries showing vendor, description, unit cost and purpose.

TOTAL REIMBURSABLE CONSULTANT TIME: $

AUTHORIZED SIGNATURE _____