

Subject: USE OF COUNTY ISSUED CELL PHONE, BLACKBERRY AND/OR OTHER VOICE WIRELESS DEVICES

Date: March 4, 2009

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Replaces Policy Dated: N/A

PURPOSE: The purpose of this Policy is to document Pinal County employees' responsibilities for the proper, secure and lawful use of a Pinal County issued cell phone, Blackberry or other voice wireless devices (issued devices). This Policy is intended to provide uniform and consistent standards for the application and use in compliance with Internal Revenue Service (IRS) regulations as well as meet the business-related needs of the County.

The IRS has strict validation requirements because the nature and use of this type of telecommunication equipment lends itself to personal use. Current IRS regulations require that all personal use of County-owned and provided telecommunication equipment be treated as taxable income. Employees are required to account for business and personal use of this type of property. The business use is excludable from the wage of the employee as a working condition fringe benefit; the personal use is included in the wages of the employee; and if the substantiation requirements are not met, ALL use is included in the wages of the employee.

Information generated on, processed by, or stored in the County's devices as well as all related billing records may be required to be given to a member of the public or media pursuant to the Arizona public records laws.

APPLICATION: This Policy applies to all Pinal County employees, employees of the Superior Court, Elected Officials and their staff, including temporary, part-time and contract employees.

POLICY:

1. Only Pinal County Employees and Elected Officials that need a cell phone, Blackberry or other wireless voice device to perform their job functions, as determined by their Director or Elected Official will be issued such a device. Each Director or Elected Official should consider one or more of the following elements when making the decision:
 - a. Emergency response requirements
 - b. Employees are in field operations without access to other means of communication
 - c. Increased efficiency in job performance, and "must have" VS "nice to have."
2. Issued devices are provided by Pinal County to assist in the conduct of business within and for the County. All issued devices remain the property of Pinal County. They are not the private property of the employee.
3. If a department has issued devices that are not assigned to an individual, it is the responsibility of the Department Director, Elected Official or management level designee to keep a log of who has used the device with the date and time. Each employee and supervisor that used the issued device must review the monthly billing and sign off that there were no personal calls made.
4. Employees are responsible for protecting their County issued device and for immediately reporting lost, damaged or stolen devices. If the County issued device is damaged, lost or stolen, the user may be responsible for the cost to repair or replace the unit if the Department Director or Elected Official deems it is the responsibility of the employee to do so (due to the employee's misuse or negligence).

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5. Employees are responsible for reimbursement to Pinal County for all non-work related costs (except for de minimis usage) related to the use of their issued devices within 30 days of receipt of the telephone billing detail. De minimis usage is defined as fifteen (15) minutes or less. De minimis benefits can be excluded from an employee's wages (i.e., nontaxable income). The calculation to determine the amount to be paid for personal calls is the following formula: personal call minutes / total plan minutes multiplied by the monthly plan amount. For example, 100 personal minutes / 300 plan minutes multiplied by the plan cost of \$55. The amount that needs to be reimbursed is \$18 (rounded to whole dollar). All reimbursements should be submitted to the Department Head, Elected Official or designee for deposit with the County Treasurer's Office. Failure to reimburse Pinal County may result in disciplinary actions taken by the Department Head or Elected Official. If the IRS should determine in the future that cell phones are no longer listed as a fringe benefit then the reimbursement portion of this policy will no longer be applicable.

6. Records Retention. Copies of the billing statement with the employee's and supervisor's signatures, along with a record of all payments pending and/or received from employees must be maintained in the department and function files for three (3) years.

7. Prohibited uses of County issued devices include, but are not limited to:

- a. Any calls that could be appropriately made from a standard County telephone. This should not be construed to mean the employee must wait to return to the office to make calls. If in the field, it is appropriate to use the issued device if needed.
- b. Any call for the purpose of entertainment, such as any 900 calls.

8. Pinal County Employees that need a cell phone, Blackberry or other wireless voice device with camera functionality to perform their job functions, require the use of "411" Directory Services or the use of "Text Messaging" will need written approval from their Elected Official or Assistant County Manager.

9. Use of Personal Cellular Telephone:

- a. Infrequent business calls made on a personal cell phone are eligible for reimbursement if the calls pertaining to County business cause the employee's plan to incur an additional charge. In no case shall the reimbursement to the employee be greater than the cost to the County to provide the employee a County-issued device and without special considerations. The reimbursement cost should not exceed \$30.00 per month.

AUTHORITY AND RESPONSIBILITY:

1. Employees are responsible for:

- a. Understanding and adhering to this Policy.
- b. Reviewing monthly their County issued device invoices and signing the invoice certifying that there has been no personal use of the equipment.

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- c. Advise Management of breaches of this policy.
 - d. Maintain reasonable precautions to safeguard the County-issued device from unauthorized use.
 - e. Sign the Cell Phone, Blackberry or Voice Wireless Device Usage Acknowledgement Form attached indicating the receipt of a wireless device.
 - f. Surrender the County issued devices that were issued during the course of employment to the Department Director or Elected Official at the end of employment with the County. If not returned, the replacement cost of the equipment shall be deducted from the employee's final pay.
2. Management is responsible for:
- a. Understanding this and related policies and documents.
 - b. Ensure that each of their employees identify each personal call and any other personal use of County services. When an employee uses equipment for personal use, they are to reimburse the County (except for de minimis usage). If reimbursement is warranted, a personal check along with the reconciled bill shall be submitted to the Department Head, Elected Official or their designee within 30 days of the invoice date. Personal calls should be identified on the invoice by the employee putting their initial beside each applicable telephone number or charge shown on the bill. Personal use of services and features that result in additional charges (directory assistance, roaming, unapproved text messaging, operator assisted long distance, etc) must be reimbursed at the actual cost as detailed in the monthly summary statement. A copy of the reimbursement and Treasurer's Receipt must be kept by the department with the issued device statements to document reimbursement of the personal calls.
 - c. Department Heads, Elected Officials and/or their management-level designee shall review and approve all invoices of their employees to ensure employee statements have been provided. Department Heads and said equipment users are responsible for each bill within their department. Elected Officials are responsible for reviewing and documenting their own statements. The Finance Department and/or the Internal Audit Department reserve the right to audit/review the bills. Appropriate disciplinary action may be taken by the department if an employee is found in violation of this policy.
 - d. Advising their staff about this policy and appropriate use.
 - e. Identifying, requesting and issuing of devices for their staff members.
 - f. Department Heads, Elected Officials or their designee are responsible for retaining the department's billing detail for Cellular telephone service in accordance with all state and local laws governing the retention of public documents.
 - g. Collecting County-issued cell phone, Blackberry and/or other voice wireless devices that were issued to employees during their course of employment when employee separates from the County.

FORMS:

1. Cell Phone, Blackberry and/or vice Wireless Device Usage Acknowledgement. (See Below).

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**CELL PHONE, BLACKBERRY AND/OR WIRELESS DEVICE USAGE A
ACKNOWLEDGEMENT FORM**

Employee Name (PRINT): _____

Employee Signature of Acknowledgement:
(Signature means employee has read and understands the policy)

Date:

Type of Device (Check One Below)

- Blackberry Phone Number:
- Cell Phone Phone Number:
- Wireless Device Device Number:

Justification of the Need for the Cell Phone, Blackberry, or Wireless Device:

Department Head or Elected Official Approval Signature: _____

One copy is kept in the Department and one copy is sent to Human Resources to file in the employee's personnel file.