

**Subject: USE OF COUNTY ISSUED CELL PHONE, SMART PHONE OR OTHER WIRELESS DEVICES; USE OF COUNTY ISSUED IDENTIFICATION/ACCESS CARDS**

**Date: June 15, 2016**

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**Replaces Policy Dated: March 4, 2009**

**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, Smart Phone or other wireless 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. Personal use of County-owned and provided telecommunication equipment in excess of 15 minutes during a thirty (30) day billing cycle will 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; 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 and Elected Officials.

**POLICY:**

1. Only Pinal County Employees and Elected Officials that need a cell phone, smart phone, or other wireless 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:
  - Emergency response requirements;
  - Whether Employees are in field operations without access to other means of communication; and/or
  - Increased efficiency in job performance.
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). 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 during a thirty (30) day billing period. 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.
5. Records Retention. Copies of the billing statement along with a record of all payments pending and/or received from employees must be maintained by the Finance department for three (3) years.

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

1. Any calls that could be appropriately made from a standard County telephone.
2. Any call for the purpose of entertainment, such as any 900 calls.

Use of Personal Cellular Telephone:

1. 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.
2. Loss of control of a cell phone, smart phone and/or other voice wireless devices must be reported immediately to the Department Director or Elected Official if it contains sensitive County information.