

RESOLUTION NO. 2022-13

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT, RESCINDING
RESOLUTION NO. 2014-38 AND ESTABLISHING A REVISED POLICY
ON BUSINESS EXPENSE REIMBURSEMENT, TRAVEL,
MEETING COMPENSATION, AND REPRESENTATION

The Board of Directors of Irvine Ranch Water District, by adoption of Resolution No. 2006-29, established a *Policy with Respect to Allowance of Expenses*, which was subsequently amended, including most recently by Resolution No. 2014-38 on August 25, 2014.

In order to create greater clarity, comply with law, and make other changes for the benefit of the District, the Board intends by this Resolution to adopt a revised expense reimbursement policy, which makes the following changes:

1. deleting reference to Committee members as they have the same requirements as Board members;
2. continuing to have Board member expense reports approved by two other Board members, and clarifying that Board member expense reports must be submitted within 90 days after expenses were paid or incurred;
3. clarifying language that among staff members, only Executive Directors, Directors, or the General Manager need to preapprove employee projected expense requests for travel or business activities and reimbursements for their departments, and the General Manager will monitor activity through receipt of quarterly reports summarizing out-of-state travel activity;
4. clarifying language that District Representatives (as defined in the policy) who receive a monthly mileage allowance will be reimbursed for mileage only when the meeting location is 60 miles (one way) or more from their regular work location;
5. clarifying language that Board members will not be reimbursed for mileage to Committee meetings within Orange County, including Standing Committee meetings, where they represent the District;
6. clarifying language that highway and bridge tolls are allowable expenses when incurred while conducting District business and that the law requires receipts/toll road statements supporting the expenditure;
7. clarifying language that District Representatives should decline both liability and collision insurance naming IRWD as a named insured when renting vehicles;
8. adjusting travel-related maximum meal expenditures permitted for both for the “no receipt” and “receipt” methods as well as total expenses allowed per day to allow for reasonable cost increases since the previous policy update; and
9. adjusting to allow for a combination of meal expenditures up to a maximum under the “receipt” method;
10. clarifying language that gratuities must be reasonable and should not exceed 20% of the total bill;
11. clarifying language that lodging for a conference or meeting is permissible if the meeting or conference requiring an overnight stay is more than 50 miles from the Representative’s residence. An exception may be made if the meeting starts prior to 8:00 a.m. or ends after 8:00 p.m.;

12. clarifying language for any District Representative when traveling internationally with a District-owned device requiring access to District meetings/emails, to notify the Director of Information Services (IS) of their travel plans. IS will purchase a one-time appropriate plan for the District-owned device based on a discussion of data plan needs. Usage will be monitored by IS and usage over and above the initial data plan purchase must be approved by the General Manager or his designee;
13. clarifying language that advanced Board approval is not required for compensated Board Member attendance at meetings specified by this policy; and
14. clarifying language that if a Board member is paid a per diem meeting rate by an outside agency, then the Board member is not eligible to be compensated for attendance at the same meeting by the District.

NOW, THEREFORE, the Board of Directors of Irvine Ranch Water District resolves as follows:

Section 1. That effective on the date of this Resolution, the policy of the Irvine Ranch Water District with respect to the allowance of expenses will be as more particularly set forth in the attached Exhibit "A" – "*Policy Regarding Business Expense Reimbursement, Travel, Meeting Compensation and Representation.*"

Section 2. That Resolution No. 2014-38 is hereby rescinded and superseded by this Resolution.

ADOPTED, SIGNED AND APPROVED this 11th day of July 2022.

IRVINE RANCH WATER DISTRICT

POLICY REGARDING BUSINESS EXPENSE REIMBURSEMENT,
TRAVEL, MEETING COMPENSATION AND REPRESENTATION

I. BUSINESS EXPENSE REIMBURSEMENT

SECTION 1 – General

The District will authorize Board member and employee attendance at conferences, seminars, meetings, and related travel and will reimburse business expenses in accordance with the Accountable Plan requirements of the IRS publication for Travel, Gift, and Car Expenses and in accordance with District policies. Travel and business expenses will only be approved if necessary to further the accomplishment of District goals and objectives.

This policy applies to all District Employees, Board members, and others authorized to represent the District through travel or business activities. At all times, District Representatives serve the public and must do so within the ethical and business performance standards expected of a public agency. (See Personnel Policies and Procedures Manual, Policy No. 48 – Business Conduct Standards.) Prudent judgment and full compliance with District policies is required. Failure to use discretion or comply with this policy in the incurring of business expenses may result in the loss of discretionary travel/expense privileges for staff and other disciplinary actions stipulated in IRWD's policies and in applicable laws and regulations.

Expense reimbursements covered under separate policies include, but are not limited to, the following:

1. Expenses related to ongoing, formal training reimbursed under Personnel Policy No. 23, Education and Training.
2. Association memberships that are paid directly by the District on behalf of individual employees or Board members.
3. Credit card usage. See the District Procurement Procedures. Appropriate usage of District credit cards for business-related expenses is covered by these procedures.
4. Petty cash, which is used only by non-exempt employees, as described in the District Procurement Procedures.

All payments or reimbursements of travel and other business expenses under this policy are subject to the inclusion of sufficient departmental funds in the current fiscal year's operating or capital budget. Non-compliance with this policy or falsification of reports or documentary evidence may result in disciplinary action, including termination and/or criminal prosecution.

For Board members, the determination of whether an attended conference, meeting or other activity qualifies for expense reimbursement shall be made under Article I of this Policy, separately from the determination of whether an attended conference, meeting or other activity qualifies the Board member to receive compensation under Article II. An attended conference, meeting or other activity may qualify for expense reimbursement regardless of whether or not it qualifies for compensation.

SECTION 2 – Definitions

The following terms are used in this policy:

- a. Accountable Plan (IRS Publication for Travel, Gift and Car Expenses) –
 - Expenses must have a business connection.
 - Expenses must be adequately documented and include evidence such as receipts, canceled checks or bills to support expenses and must be submitted within a reasonable period of time (60 days for employees in accordance with IRWD policy; 90 days for Board members).
 - Any excess reimbursement must be returned within a reasonable period of time (60 days for employees as per IRWD policy and 90 days for Board members).
- b. Board Member –
A member of the District Board of Directors.
- c. District –
Irvine Ranch Water District.
- d. Employee –
Any full-time, part-time, regular, or temporary staff employed by the District.
- e. Expense Report Reviewer –
The Supervisor/Manager of the Representative, who approves the Representative expenses.
- f. Incidentals –
Any minor, miscellaneous expenses incurred during travel including, but not limited to non-meal gratuities (bell person and housekeeping) and snacks.
- g. Representative –
Any Employee, Board member, or other authorized person incurring business expenses while conducting District business.
- h. Travel –
Transportation, mileage, toll road charges, lodging, meals, and incidentals associated with attending a seminar, conference, or meeting requiring an overnight stay.
- i. Travel Liaison –
The person or persons selected within each District department to process expense authorizations prior to travel, arrange travel accommodations, and process expense reports following travel in conformance with District policies and procedures.

SECTION 3 – Responsibilities

Accounts Payable shall reimburse Representatives for out-of-pocket expenses upon receipt of an approved and verified expense report form provided by the District.

Board members shall be familiar with and in compliance with this policy, ensure all travel and other reimbursable expenses are reasonable, and promote economic means of travel. The Board can approve or deny travel or other business activities and reimbursements for Board members.

The **District Executive Director of Finance and Administration** shall be familiar with this policy and enforce its provisions.

Expense Report Reviewers shall review and approve (as appropriate) expenses incurred following travel, ensuring conformance with District policies and procedures. In addition, the Reviewer shall notify the Executive Director of Finance and Administration of all non-compliant incurred expenses.

The **General Manager, Executive Directors, and Department Directors** shall be familiar with this policy; ensure all travel and other reimbursable expenses are reasonable; coordinate multiple Representative participation at conferences; and promote economic means of travel. The Representative's Executive Director, Department Director or the General Manager should approve or deny projected expense requests for travel or business activities and reimbursements for their department Representatives prior to travel.

Representatives shall be familiar with and in compliance with this policy; obtain prior authorization for travel; and submit documentary evidence for expenses incurred on a timely basis.

Travel Liaisons shall be familiar with and in compliance with this policy; promote economic and reasonable means of travel; and inform the Executive Director of Finance and Administration of any requested exceptions for travel-related expenses.

SECTION 4 – Seminars/Conferences/Meetings – Approval

Employee attendance at seminars, conferences, meetings, or other activities must be approved by his/her Director, Executive Director, or General Manager in advance using forms provided by the District. On a quarterly basis, the General Manager will receive a report to assist in monitoring out-of-state travel activities for employees.

For Board members, the determination of whether an attended conference, meeting or other activity shall qualify the Board member to receive expense reimbursement shall be made under Article I of this Policy, separately from the determination of whether an attended conference, meeting or other activity shall qualify the Board member to receive compensation under Article II. An attended conference, meeting or other activity may qualify for expense reimbursement regardless of whether or not it qualifies for compensation.

SECTION 5 – Seminars/Conferences/Meetings – Business Purpose

There must be a business reason for attendance at conferences and meetings. Such reasons would include, but are not limited to, making presentations, attendance at meetings, committees or sessions dealing with issues related to District business, or participation as an officer of the association. No travel is permitted out of the country without prior Board approval.

Association involvement as an officer or committee member, which requires the use of District staff time, must be approved by the Executive Director or General Manager prior to a commitment being made.

Seminars must be selected based on value to the District. Benefits would include improved efficiency and effectiveness, as well as meeting new regulatory standards. In addition to the costs estimated on the District's authorization form for conferences and seminars, the cost of an Employee's work time for travel to, from and during the seminar must be considered. Free, local seminars attended during work time must also be authorized in advance.

Preference will be given to seminars that are provided within the Southern California region. Attendance at seminars, conferences, or meetings in "destination resort" areas outside California or areas outside the continental United States is discouraged.

On occasion, Representatives may elect to extend their stay at travel destinations or travel with family members. All expenses including, but not limited to, airfare, meals, extended car rental or lodging, related to such extended or family travel must be paid by the Representative.

SECTION 6 – Transportation

The most economical mode and class of transportation reasonably consistent with travel and scheduling requirements must be used.

The District will not reimburse mileage for use of a personally owned vehicle for travel in lieu of air travel if it exceeds the cost of coach class or equivalent airfare. Where both travel and rental car reimbursements are utilized, the combined total can't exceed the cost of coach class or similar economy airfare.

Mileage reimbursement for the use of personally owned vehicles shall be the rate set per Board policy which is equivalent to the current Internal Revenue Service (IRS) rate for standard mileage rates.

Mileage for commuting is considered a personal expense pursuant to IRS Accountable Plan requirements and will not be reimbursed. Commuting is travel between a Representative's *residence* and any of the Representative's *regular work location(s)*. There may be multiple regular work locations. Pursuant to IRS requirements and guidance documents, facilities including the District's headquarters, the Operations Center/San Joaquin Marsh, Baker Water Treatment Plant, and the Los Alisos Water Reclamation Plant shall be considered regular work locations. Commuting excludes travel between one work location and another. Different commuting expense rules may apply where an employee is assigned to a District-owned house to

be used as a residence. District Representatives who receive a monthly auto allowance will be reimbursed for mileage only when the meeting location is 50 miles (one way) or more from their regular work location. In this instance, the representative has the option to use a District provided vehicle, including reimbursement for the use of gas. Board members will not be reimbursed for mileage to committee meetings located at a District facility or other locations within Orange County, including committee meetings where they represent the District. Particular facts may require interpretation by the Executive Director of Finance and Administration, using Accountable Plan requirements.

Personally owned vehicles used in the conduct of District business must be insured for property and liability damage in an amount not less than the minimum limits required by the Compulsory Financial Responsibility Law.

Reasonable vehicle parking will be allowed when District, rental, or personally owned vehicles are used for District business. Highway, bridge, and road tolls are allowable expenses when incurred while conducting District business and require receipts/toll road statements supporting the expenditure.

When traveling by air or utilizing rental vehicles, the District's Travel Liaisons will generally arrange air travel and car rentals. Travelers should only use rental cars for ground transportation as a last resort or when it is less expensive than other forms of transportation such as trains, buses, taxis, rideshare services (e.g., Uber, Lyft) or shuttles. Discretion must be used in selecting rental car size. They should be the smallest size that provides adequate safety and comfort for the time they are in use. To accommodate a group of travelers, a larger vehicle may be rented in lieu of renting separate vehicles. Gas used for a rental car while traveling for business is an allowable expense.

Representatives should decline both liability and collision insurance on rental cars naming IRWD as a named insured because the Representative and the District are already sufficiently insured through existing District insurance policies. Any accident or damage to a rental vehicle should be reported to the car rental company within 24 hours and to the District Risk Management department within one working day following the accident. Only Representatives are allowed to operate rental cars. Reimbursement for use of chauffeur-driven limousines is not allowed.

All air travel must be at coach class, or a similar economy airline level. First class travel will only be allowed on an exception basis and must be approved in advance by the General Manager or if for the General Manager, by the Board president or his/her designee. Air transportation should be arranged as early as possible to take advantage of reduced fares for early reservations. Consideration should be given to alternative departure/arrival airports, dates, flight times and stopovers to minimize airfares. The total cost of the alternatives (e.g., ground transportation, employee work times, lodging) should also be considered in selecting an alternative. Internet booking services should be consulted to help in finding the optimum alternative. Government and group rates offered by a provider of transportation services shall be used when available. The District expense report approver may approve travel flexibility features such as additional leg room and ticket exchange provisions.

For mileage incurred in the use of a personally owned vehicle, Google Maps or similar verification of the distance traveled shall be submitted and shall serve as the receipt. Reimbursement for toll expenses require receipts or toll road statements supporting the expenditure. For transportation expenses customarily incurred without a receipt, including valet gratuities, a maximum of \$25.00 per day shall be reimbursed for all such expenses that are described in the expense report but are not accompanied by a receipt.

SECTION 7 – Food and Lodging

Expenditures for food and lodging will be moderate and reasonable.

Meals While Traveling:

Meal expenses are allowed while Representatives are traveling. District Representatives will be reimbursed for actual meal expenses, including all taxes and gratuities, up to the amounts indicated below. Gratuities must be reasonable and should not exceed 20% of the total bill. Under the no-receipt method, expenses will be reimbursed on a meal-by-meal basis, not a daily basis. Under the receipt method, the maximum amounts for daily meal expenses can be combined to pay for a more expensive single meal (up to \$60.00 in a day). If meal expenses exceed the amounts allowed as set forth below, the Representative will be reimbursed the allowance amount, with the remainder being paid by the Representative. In the event the Representative provides a detailed receipt adequately justifying the meal(s), this will be considered by the Executive Director of Finance and Administration or General Manager if the Executive Director of Finance and Administration incurs the expense and full reimbursement may be allowed. If meal expenses are less than the amount set forth below, the actual expense amount will be reimbursed. All meal expenses must be documented in detail in accordance with this policy. Documentation includes names of attendees, business relationship to District, business purpose of meal, name of restaurant, date of expenditure and amount requested for reimbursement. If multiple employees participate in a meal and the meals are included on a single check, then the most senior ranking individual will pay for the meal and include it on his/her expense report.

Representatives must provide receipts for all expenses in order to be reimbursed.

Representatives of the District may be reimbursed for meals under either of two methods:

The “No Receipt Method”

When no receipts are provided, the maximum per person per meal/expense reimbursements are as follows:

Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$25.00
Incidentals	\$10.00

During travel, these amounts may be aggregated to allow a total per day maximum of \$60.00 (excluding incidentals). For instance, multiple meal expenses may be combined to allow for a

more expensive single meal. In no event will a Representative be reimbursed more than \$60.00 per travel day (excluding incidentals) under the “No Receipt Method”. Board members are not entitled to reimbursement for meals under the “No Receipt Method”, unless noted that a detailed receipt was lost.

The “Receipt Method”

When receipts are provided, the maximum per person per meal/expense reimbursements are as follows:

Breakfast	\$25.00
Lunch	\$30.00
Dinner	\$50.00
Incidentals	\$15.00

Under this method, the maximum amounts for multiple meal expense can be combined to pay for a more expensive single meal up to a maximum of \$30.00 for breakfast, \$35.00 for lunch or \$60.00 for dinner. In no event will a Representative be reimbursed more than \$105.00 per travel day (excluding Incidentals) under the “Receipt Method”. In the case of a missing receipt, the Employee Representative will be reimbursed the maximum per meal amount allowed under the *No-Receipt Method* for that meal, unless a detailed receipt is lost or not provided by the restaurant and a credit card receipt is provided as outlined below.

Receipts must be an original, detailed receipt including all items purchased for actual costs. Restaurant bill stubs do not provide sufficient detail and are not acceptable for reimbursement under this method. If detailed receipts are not available, the Employee Representative can still be reimbursed at lower amounts under the “No Receipt Method.” Credit card receipts may be accepted for the Representative, if itemized, detailed, meal receipts are not provided by the restaurant or the receipt is lost.

Non-Travel Business Meals:

Non-travel business meals will only be reimbursed if taken in conjunction with a District business meeting and expenditures are reasonable. Meals for Representative guests will be reimbursed only if they have a legitimate business relationship with the District. Conflict of interest policies and applicable statutes must be considered when providing meals for or receiving meals from non-Representatives. If meals are included in the cost of a conference or seminar, Representatives will not be reimbursed for meals eaten outside the conference or seminar in-lieu of the meal provided. This will be considered for reimbursement by the Expense Report Reviewer if there is a valid business purpose. The District will not reimburse for alcoholic beverages consumed by Representatives or their guests under any circumstances. If multiple employees participate in a meal and the meals are included on a single check, then the most senior ranking individual will pay for the meal and include it on his/her expense report.

Lodging:

Generally, lodging for a conference or meeting is permissible if the meeting or conference requiring an overnight stay is more than 50 miles from the Representative’s residence.

Exceptions may be made when the meeting starts prior to 8:00 am or ends after 8:00 pm. When traveling to a conference, the conference-sponsored hotel's group rate published by the conference or activity sponsor shall be used if available at the time of booking. Some conferences require early booking to take advantage of reduced rates. If lodging cannot be arranged at the conference-sponsored hotel's maximum group rate, then the next most reasonably priced lodging must be used. Other lodging accommodations may also be arranged if the cost is less than the conference-sponsored hotel. Government and group rates offered by a provider of lodging shall be used when available.

SECTION 8 – Reimbursement Processing

Requests for reimbursement will be submitted within a reasonable period of time (60 days after they were paid or incurred), except for the Board where requests for reimbursement must be submitted for approval within 90 days after they were paid or incurred.

Requests for reimbursement will be submitted on forms provided by the District and must be accompanied by receipts or documentation evidencing each expense, except as otherwise specified herein for certain expenses. All expense reports, in order to be in accordance with the IRS' Accountable Plan requirements, must include detailed original receipts and must state the date, type of expense, District business purpose, those in attendance and their affiliations, and amounts expended.

Reimbursements to Representatives for meals, lodging and other actual and necessary expenses allowed under this Policy, but excluding conference registration fees, airfare(s) and transportation expenses shall not exceed \$600 per day. However, in the event the Representative provides a reasonable written explanation adequately justifying why his/her daily expenses exceeded the allowable amount, it is within the Executive Director of Finance and Administration's discretion to authorize reimbursement in excess of the daily maximum. This maximum of \$600 per day shall apply *in addition to* all other specific limits, requirements and guidelines of this Policy, including but not limited to the maximum meal reimbursement rates set forth in Section 7 above.

Expenditures, which are improper or otherwise not adequately documented, will not be reimbursed. All credit card expenditures must also be documented in accordance with the District's Credit Card Procedure. Alcoholic beverages and other non-essential expenses including, but not limited to, in-room movies, service bar, etc. will not be reimbursed.

Employee expense reports must be submitted to the Expense Report Reviewer within 60 days (90 days for Board members) after expenses were paid or incurred. Any delinquent expenses will not be reimbursed unless justified in writing and approved by the General Manager at his/her sole discretion or for Board members, by the full Board.

Any Representative traveling for non-District related reasons who requires international access with a District owned device to remotely attend District related meetings or monitor District emails while they are away, is required to notify the Director of Information Services of their travel plans. The Director or his/her designee will purchase a one-time appropriate plan based on the data plan needs. Usage will be monitored by Information Services and reimbursement for

usage over and above the initial data plan must be approved by the General Manager or his designee. Use of wi-fi for data is strongly encouraged where available.

All Board member expense reports must be submitted to the Expense Report Reviewer within 90 days after expenses were paid or incurred. Any delinquent requests for reimbursement must be submitted to the full Board for approval.

All Board member expense reports will be reviewed for proper documentation and compliance with this policy by the Executive Director of Finance and Administration prior to submittal for approval by the Board. All Board Member expense reports must be approved by two other Board Members prior to reimbursement. A summary of the General Manager and Board member expense reports shall be submitted to the District's Finance and Personnel Committee each quarter for review. A summary of all Executive Director and Director expense reports shall be submitted to the District Finance and Personnel Committee on an annual basis for review.

In accordance with Government Code Section 53065.5, the District will disclose any expense reimbursement paid by the District of at least one hundred dollars (\$100) per day for each individual charge for services or product received. This disclosure item will be reported to the Board on a monthly basis. Charges made using the District credit card may be excluded.

II. BOARD MEMBER MEETING COMPENSATION

SECTION 1 – General

As Representatives of the District, Board members shall be familiar with and in compliance with this policy regarding business expense reimbursement and meeting compensation. Each member of the Board of Directors is encouraged to participate in those outside activities and organizations that, in the judgment of the Board, further the interests of the District.

Article I, Section 1- General, Section 2 - Definitions and Section 3 – Responsibilities shall apply to this Article II.

SECTION 2 – Board Member Meeting Compensation

Board members will be compensated at the rate determined by the Board of Directors and consistent with applicable law for attendance at meetings of the Board of Directors and for each day's service rendered as a member of the Board, including travel days to and from any approved conference, meeting or other event where service or representation is rendered as a member of the Board pursuant to Water Code Section 20201, the District's Ordinance 1989-1, the District's Resolution regarding rate of pay for days of service and this Policy. Board approved compensation will be made pursuant to the Water Code Section 20202, and individual Board members will not be compensated for more than a total of ten days in any calendar month.

Board members are required to make a brief report on meetings attended at the expense of the District at the next regularly scheduled meeting of the Board pursuant to Government Code Section 53232.3(d).

SECTION 3 – Meetings Specified By This Policy

A. Board members will receive compensation for attending the following meetings without the need for further authorization:

1. Board meetings.
2. Committee meetings of which they are members (including designated alternate members attending in members' absence).
3. Board meetings of nonprofit organizations created by or supported with funds or other contributions from the District (unless held concurrently with meetings of the District's Board) of which they may or may not be Board members.
4. Service club meetings where a Board member is making a presentation or attending on behalf of the District.
5. Events hosted by a recognized business and/or industry association related to District business.
6. Meetings a Board member has with other elected officials or their employees.
7. Meetings of the governing body of another agency, where a matter directly affecting the interests of the District is on the agenda and the Board member is not a Board member, employee or official compensated by the other agency.
8. Meetings with District staff.
9. Meetings with vendors/contractors.
10. Conferences such as ACWA, CASA, WateReuse, CSDA, and Urban Water Institute.
11. Meetings with property owners on matters in which the property owner is seeking District approval or other consideration or on matters otherwise affecting the interests of the District.
12. Meetings of working coalitions of public and/or private entities in which the District is an active participant, stakeholder or interested party.
13. Meetings or conferences pertaining to the water and sewer utilities industry, where Board members may be asked to give a presentation or otherwise represent the District at such events.

B. Board members will not receive compensation or receive expense reimbursement for the following:

1. Nonprofit organization meetings or events other than those included in A above.
2. District-sponsored employee events including, but not limited to, the Annual Holiday Breakfast, Holiday Luncheon, Employee Picnic or retirement events.
3. Ceremonial or social events other than listed in A.5 above (e.g., private party, or political fundraiser).
4. Service club meetings other than those included in A.4 above.
5. Parades, festivals, holiday events, retirement dinners or funerals.
6. Meetings of partisan political organizations.

If a Board member is paid a per diem meeting rate by another outside agency, then the Board member is not eligible to be compensated for attendance at the same meeting by the District. If expense reimbursement is also requested for any reimbursable event, all requirements for such reimbursement under Article I of this Policy shall apply.

SECTION 4 – Processing of Compensation Requests

Requests for compensation shall be submitted on compensation reporting forms, separate from and in addition to any expense reimbursement reporting forms submitted under Section 8 of Article I. All Board member compensation reports must be submitted to the Executive Director of Finance and Administration and the General Manager for approval within 90 days after the activity to be compensated. Any delinquent requests for compensation will be submitted to the full Board for approval.

All Board member compensation reports will be reviewed for compliance with this policy by the Executive Director of Finance and Administration and the General Manager prior to submittal for payment. All Board member compensation reports shall be submitted to the District's Finance and Personnel Committee quarterly for review.