

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY COMPTROLLER

JOSEPH SAWICKI, JR.
Comptroller

DEPARTMENT OF AUDIT AND CONTROL

Comptroller's Rules and Regulations
for Consultant's Agreements

Revised 12/2009

TABLE OF CONTENTS

Purpose	1
Scope	1
Definitions	1
Allowable Claims	1
Claim Submission	2
Out of Pocket Expenses	3
Sub-Contractor Claims	5
Certified Statements	6
EXHIBITS	
EXHIBIT A County of Suffolk, Standard Payment Voucher - FORM PV	8
EXHIBIT B Consultant's Time Summary - FORM A & C 108.....	9
EXHIBIT C Consultant's Expense Summary - FORM A & C 109.....	10

1. Purpose – This manual establishes procedures for the reimbursement of expenditures for consultants under contract with the County.
2. Scope – These instructions apply to all County departments and agencies utilizing consultant services.
3. Definitions
 - a. Consultant – An individual or firm engaged to provide outside professional services to Suffolk County departments and agencies.
 - b. Consultant's Agreement – A written contract 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.
4. Allowable Claims – Only claims which are submitted for 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 consultant's agreement. Increases will be allowed only by amendment to the agreement. Out-of-pocket expenditures are reimbursable if it is so stipulated in the consultant's agreement.

5. Claim Submission – Consultants should submit their claims for reimbursement through the County department or agency responsible for the consultant’s assignment, using appropriate forms, as indicated below:
- a. Claim Voucher – A *County of Suffolk Standard Payment Voucher Form* (Exhibit A) must accompany each consultant claim. The claim voucher should 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 should be initialed by the departmental unit representative under whose supervision or jurisdiction the work was performed, signifying that the consultant has complied with all the terms and conditions of the agreement under which the 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.
 - b. Consultant’s Time Summary, FORM A&C 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 and authorized individual of the consultant’s firm. It should then be attached to the County of Suffolk Standard Payment

voucher form. 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.

- c. 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 expenditures 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 Form.

6. Out-of-Pocket Expenses – If these expenses are reimbursable under the consultant's agreement, the following rules and guidelines should be considered before incurring such expenses and submitting claims:
 - a. Meals – Meals are reimbursable under a consultant's contract only if the purpose of the meal is valid, that is, authorized under the contract as sustenance while traveling. Effective October 1, 2009, 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 in IRS Publication 1542 (rev. October 2009), the 2009 per diem meal and incidental rate is

\$71.00 per diem including tax. Audit and Control should be contacted for allowable rates for future fiscal periods. (Gratuities, at a reasonable and customary rate, shall 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, no receipts will be necessary but a certified statement will be required.

- b. Lodging – Effective October 1, 2009, 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 in the IRS Publication 1542 (rev. October, 2009). The 2009 per diem rate for lodging is \$ 130.00 including taxes. Claims for lodging must be accompanied by paid receipts. Audit and Control should be contacted for the allowable rate for future fiscal periods.
- c. 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.
- d. 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, 2009 the rate is \$.55 per mile and January 1, 2010 the

rate is \$.50 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.

- e. 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.
 - f. Subways and Buses (local) – A certified statement will be adequate documentation for these expenses.
 - g. Tolls – Receipts or certified statement will be adequate documentation for these expenses.
 - h. Telephone Expenses – Telephone expenses up to \$25.00 per month will be reimbursed based on a receipt or certified statement. Telephone expenses totaling over \$25.00 will require copies of the telephone company bills with the appropriate calls circled.
 - i. 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.
7. 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. If the sub-contractor's agreement with the Consultant is a lump-sum payment agreement, detailed documentation reporting requirements are waived.
8. Certified Statements – When the consultant incurs minor travel or other out-of-pocket expenses for which receipts are not available, he shall prepare an itemized statement detailing the type and amount of expense, including the time, date, and place incurred. After summarizing expenses claimed, the consultant must add and sign the following certification terminology:

“ 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 be been previously paid.”

Signature of Authorized Person

EXHIBITS

EXHIBIT A

County of Suffolk, New York - Payment Voucher
 P.O. Box 6100, Hauppauge, NY 11788-0099 60-0105/199

Payment Voucher # **329252** Responsible Agency _____ 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 (01)	Reference Document Ord (2) Number (11) Ln (2)	Com Ln # (3)	Invoice Number (12) Ln (3)	Prod (3)	Agcy (3)	Orgn (4)	Sub Org (2)	Actv (4)	Obj (4)	Sub Obj (2)	Rest Cat (4)	Capital Project # (8)
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Rev (4)	BS Acct (6)	Description (17)	Amount (Include Cents)	UD	PIF
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01					
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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

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

SIGNED _____ DATE _____ TITLE _____
 Form PV Original Audit & Control

PAYEE'S SIGNATURE _____ TITLE _____ NAME OF COMPANY _____
 Yellow Copy Department Accounting

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

CONSULTANT'S NAME	PERIOD BEGINNING																PERIOD ENDING	AMOUNT DUE
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Expenditure Items	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)																		
TOTAL REIMBURSABLE CONSULTANT TIME:																	\$	

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.

AUTHORIZED SIGNATURE _____