

## DONATIONS POLICY

### Scope:

This policy provides for acceptance of donations of cash, services and/or supplies by County Department Heads, the County Administrative Officer (CAO) and/or the Board of Supervisors (BOS).

### Background:

The Board of Supervisors may accept or reject any donation of cash, services and/or supplies made to or in favor of the County, or to or in favor of the Board in trust, for any public purpose (Gov. Code § 25355).

The Board may also grant this authority to any elected or appointed County Department Head or the County Administrative Officer (Gov. Code § 25355).

All donations with a value of \$10,000 or more must be reported to the BOS on a quarterly basis (Gov. Code § 25355). Reporting is the responsibility of the department benefitting from the donation.

If the purpose of a donation is not declared, it may be utilized in any manner the Board prescribes, and any income or proceeds go into the General Fund. (Gov. Code § 25356)

### Solicitation of Donations:

Unless approved by the Board of Supervisors, Department Heads and/or employees shall not solicit donations of any kind from private organizations or individuals, for any purpose connected in any way to the operation of County government.

### Acceptance of Donations

Subject to the following limitations, unsolicited donations may be accepted on behalf of the County if acceptance of the donation does not create the appearance of partiality or conflict of interest.

Elected and appointed **Department Heads** may accept donations of cash, services and/or supplies earmarked for use by their department when the value **does not exceed \$500**.

The **County Administrative Officer** (CAO) may accept all donations of cash, services and/or supplies with a value of **\$10,000 or less**.

Donations that must be accepted by the **Board of Supervisors** (BOS):

1. Donations of cash, services and/or supplies with a value of **more than \$10,000** shall only be accepted by formal action of the BOS.
2. Donations of any kind for special County-related events, such as parties, employee picnics and department celebrations that are related in any way to the business or operation of County government, may only be approved by the BOS. Such requests to the Board shall only be considered for approval if all the following criteria are met:
  - i. The requested activity or event confers a public benefit.

- ii. The requested activity or event furthers an official or authorized activity of the department.
- iii. The approval of the request does not present a conflict of interest, real or perceived.

The benefitting department shall prepare the BOS agenda item.

**Exceptions:**

- **Donations of clothing and other household and personal items will not be accepted by the County.**
- Government-to-government donations of equipment or other serviceable goods of any value may be accepted by elected and appointed Department Heads upon verbal approval from the CAO. The CAO is responsible to determine, on a case-by-case basis, whether BOS approval is required.
- Any department that routinely receives, or anticipates routinely receiving, donations that preclude practical exercise of this broad County policy shall seek Board approval, by Resolution, to allow ready acceptance of such donations in the County's best interest.
- The CAO, Sheriff or Office of Emergency Services (OES) Director may accept unsolicited donations of services or supplies during a declared Local Emergency, provided the donation benefits the efforts of rescue or recovery, subject to the CAO's verbal approval. As noted above, clothing and other household and personal items will not be accepted. The CAO is responsible to determine, on a case-by-case basis, whether BOS approval is required.

**Acknowledgment of Donation:**

In every case, once a donation is accepted, the benefitting department shall send written acknowledgment to the donor, detailing items donated or the amount of any monetary donation.

A copy of this written acknowledgment shall be provided to the CAO.

**Reporting:**

Pursuant to Gov. Code § 25355, all donations with a value of \$10,000 or more must be reported to the BOS in writing, care of the CAO, on a quarterly basis. Donations shall also be inventoried and accounted following the practices described in the State Controller's "Accounting Standards and Procedures for Counties." Reporting is the responsibility of the department benefitting from the donation.

If a donated item's current value meets or exceeds the Capital Asset threshold under the County's Fixed Asset Policy, it must be accounted as provided in said policy.

This policy replaces, "Policy for the acceptance of donations," approved by the Board of Supervisors 03/27/2012. Further, this policy obsoletes the following: "Policy authorizing acceptance of donations to County," adopted by the Board 07/15/1997; and "Policy prohibiting County officials or employees from soliciting for or accepting donations from private businesses or individuals," approved by the Board of Supervisors 07/15/2003.