

**CITY OF COSTA MESA, CALIFORNIA  
COUNCIL POLICY**

SUBJECT  
REFUNDS

POLICY NUMBER  
100-1

EFFECTIVE DATE  
November 5,  
2013

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**PURPOSE**

The purpose of this regulation is to delegate limited authority for the authorization of refunds and to establish guidelines for refund procedures.

**POLICY**

Limited authority for refund authorization shall be delegated to the City staff. A Refund Request Form must be signed by the Department Head of the initiating Department and then forwarded to the Finance Director as indicated below. The Finance Director shall be allowed to authorize any amount up to \$5,000 and the CEO shall be allowed to authorize any amount up to \$15,000. Any amount over \$15,000 will require City Council approval.

**PROCEDURE**

1. Refunds are to be researched by the initiating Department.
2. The initiating Department will then fill out a Refund Request Form with supporting documentation .
3. For refunds up to \$5,000, the initiating Department will submit the form and documentation to the Finance Director for review and payment.
4. For refunds over \$5,000 and up to \$15,000, the initiating Department will submit the Refund Request Form and supporting documentation to the Finance Director for review. The Finance Director will submit the form to the CEO for approval. The approved form will then be returned to the Finance Director for payment.
5. For refunds over \$15,000, the initiating Department will prepare a City Council Agenda Report and submit it with the Refund Request Form and supporting documentation. The Finance Director, CEO, City Attorney and City Clerk will review the item and the City Clerk will agendize the item. Upon City Council approval, the approved Refund Request Form will be forwarded to the Finance Director for payment.