



## INTEROFFICE MEMORANDUM

**TO: Anthony Nicks, County Auditor**

**FROM: Hakeem Oshikoya, Director of Finance** *HO*

**DATE: January 3, 2023**

**SUBJECT: FY2021 Travel and Training Audit**

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The Department of Finance has reviewed the discoveries and recommendations and our responses are detailed below:

### **FINDINGS AND RECOMMENDATIONS**

#### **Finding 1 – Failure to Provide Proof of Attendance**

##### **Finance Response:**

The Department of Finance does not concur with the finding. Due to the pandemic, there were changes in the process. Virtual training opportunities that became more common after the pandemic-imposed challenges with obtaining documentation to substantiate proof of attendance such as badges, roster sign sheets, and or certificates of completion as we currently have as requirements in our travel policy. The travel policy will be updated to include other acceptable forms of proof of attendance.

#### **Finding 2 – Lack of Support for Per Diem Expense**

In response to the one incident showing lack of support for the per diem expense, The Department of Finance concurs with this finding. The Accounts Payable Manager has provided instructions to the Cardholder(s), Purchase Card Liaisons, and Travelers during the monthly Travel and Training Workshops that per diem is an allowable expense for travel that requires an overnight stay. Moving forward, we will verify the conference agendas are included with the reconciliation packages. Furthermore, the reception as noted doesn't contain documentation that a meal was served. As a result, the per diem allowance was deemed an allowable expense.

### **Finding 3 – Failure to Request Itemized Receipts**

The Department of Finance concurs with the one incident pertaining to this finding. During the monthly Travel and Training Workshops, travelers are instructed to retrieve the hotel folio during the checkout process. The folio provides itemized costs associated with the lodging expense.

During the monthly travel and training sessions, we will continue to reiterate the requirement of attaching an itemized receipt.

### **Finding 4 – Failure to Adhere to Mileage Calculation Policies**

In response to the one occurrence that lacked supporting documentation for commute mileage, the Department of Finance concurs with the finding. During the travel and training workshops, it will be reiterated to the Department Travel Coordinators to provide commute mileage certification with submission of travel reconciliations.

Additionally, regarding the wrong mileage rate of .575/mile used for reimbursement; the Department of Finance concurs with the finding. Upon notification of IRS mileage rates decreases and or increases, proper notification will be disseminated to all Department Travel Coordinators for travelers' awareness as we have always been doing. The rate will be adjusted accordingly within Concur system to ensure that reimbursement calculations are done accurately.

### **Finding 5 – Documentation Submitted Without Proper Signatures**

The Department of Finance concurs with the finding. The Accounts Payable Manager has discussed the finding with the staff and the discovery will be used to enhance the training of new and existing staff members. Upon notice of missing signatures, the reconciliation package will be rejected and sent back to the P-Card Administrator for department correction.

### **Finding 6 – Failure to Provide Proper Support for Air Fare Purchase**

The Department of Finance concurs with the finding. The six transactions selected did not obtain the required quotes for airfare comparisons. Accounts Payable will continue to reiterate to the Department Travel Coordinators (DTC) during training sessions the importance of providing airfare comparisons with their travel package submissions.

**Finding 7 – Lack of Supporting Documentation**

In response to the five-missing transactions, the Department of Finance does not agree with this finding. The documents were submitted to the audit team. The documents included the supporting documentation as required per policy. We can discuss further, if necessary.

**Concern: Procedure Lacking Oversight for Commissioners, Judges, Executives, and Commissioners**

The Finance Department shares the same concern expressed by the Auditors. We think it is in the best interest of the of the Officers noted above to allow someone else to review their travel documents to ensure that they are in accordance with the County policy and remove any doubt in the process or possible errors.

cc: Sharon Whitmore, CFO