



MEMO

OFFICE OF THE INTERNAL AUDITOR

To: All County Council Members and Executive Culver
From: Steve Roser
Date: June 30, 2015
Re: Scheduled follow-up for the Travel and Expense Audit (report dated October 17, 2014)

Message:

The Office of the Internal Auditor (IA) performed a scheduled follow-up for the Travel and Expense Audit (report dated October 17, 2014). The report contained four findings. IA reviewed the May 2015 travel reports submitted by all departments. An update of the findings follows:

Local Travel

Departments submitted very small amounts for local mileage reimbursement making it necessary to process payments of less than \$10. Three of the eight requests for local mileage reimbursement in May 2015 totaled less than \$10.

Entertainment Expense

Entertainment expense is expressly forbidden in the current Personnel Manual although travel forms have provision for entertainment expense reimbursement. No incidences of entertainment expense were noted in the May reports. We (again) strongly recommend adoption of new travel expense rules for the County Personnel Manual.

Per Diem Limitations

Forms remain unchanged and contain allowable meals in excess of \$72. However, management requires receipts for meal reimbursement within the \$72 limit. Breakout is as follows:

Breakfast	\$	14.50
Lunch	\$	18.50
Dinner	\$	39.50

Please note that the draft copy of a proposed new personnel manual addressed the problem.

Purchase Cards

Travel expense charged to County purchasing cards went unreported on required forms. We have evidence that this is still the case.

Unless instructed otherwise by the County Council, additional follow-up for the Travel and Expense Audit will take place after 90 days.