

June 2016

# Highlights

Internal Audit Report to the Board of Supervisors/School Board

## Why We Did This Review

Internal Audit conducted this review as part of our FY15 audit plan approved by the County Administrator and School Board Superintendent.

The audit focused on evaluating the County Administrator's travel-related expenditures for compliance to County Administrative Policies and Procedures. In particular, our objectives were to:

- Review expenditures for supporting documentation and proper approval.
- Confirm that reimbursements were accurate and settled timely.
- Ensure all travel and charges were for legitimate County business and that reasonable, competitive and/or government rates were used.
- Report results to the County Administrator.

## Commendations

We commend the County Administrator for ensuring all travel-related expenditures were accurate, reasonable, settled timely, and for legitimate County business.



## Travel – County Administrator



## What We Found

### Travel-related expenditures are in compliance.

All 17 travel-related expenditures for the County Administrator were selected for testing for compliance to County travel policies and procedures. The attributes for testing included determining if the expenditure had proper approval from authorized personnel, identifying any supporting documentation, ensuring that all reimbursements were accurate, travel was settled timely, airfare tickets were economy/coach class on a commercial carrier, hotels rates were reasonable, and expenditures were reasonable, for legitimate County business, and properly accounted for. Five attributes had no exceptions noted:

- All transactions have proper supporting documentation.
- All reimbursements were accurate.
- All reimbursements were settled timely.
- All airfare tickets were economy/coach class on a commercial carrier and hotel rates were reasonable.
- All expenditures were reasonable and for legitimate County business.

Three minor exceptions to the County Travel Policy related to account classification and approval levels were noted, and they have been addressed with the appropriate individuals.

We appreciate the cooperation received from management and staff while conducting this audit.