

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 Direct Reports' 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's Direct Reports for ensuring that travel-related expenditures were reasonable and for legitimate County business.



For more information, please contact
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Travel – County Administrator's Direct Reports



What We Found

Travel-related expenditures are in compliance.

All 102 travel-related expenditures for the County Administrator's Direct Reports 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. Two attributes had no exceptions noted:

- 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.

A few minor exceptions to the County Travel Policy primarily related to supporting documentation, timeliness of settlement, 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.