



Angelina “Angel” Colonnese

CLERK OF THE CIRCUIT COURT AND COMPTROLLER OF MANATEE COUNTY

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MEMORANDUM

To: Dr. Scott Hopes, Acting County Administrator

From: Lori Stephens, Inspector General *Lori Stephens*

Date: May 11, 2021

Subject: County Travel Expenditures Follow-up Audit

The Division of Inspector General has completed a follow-up audit of County Travel Expenditures based on the Clerk of the Circuit Court’s original audit report dated January 23, 2019. This follow-up audit consisted of reviewing and testing the management action plans included in the original audit report to ensure that corrective actions have been implemented. The scope of the follow-up audit included the period May 1, 2019, through April 30, 2020.

County employees travel for training, conferences, meetings, and other official business. The travel expenses incurred are processed by the Finance Department of the Clerk of the Circuit Court’s Office. Common travel expenditures include airfare, hotel, taxi fare, car rental, mileage, meals, and per diem. The expenditures are typically either reimbursed to the traveler or paid directly with a County purchasing card (P-Card).

We are pleased with the corrective actions taken by management since the original audit. Overall we saw an improvement in compliance with travel policies and procedures including mileage reimbursement calculations, travel approval, and cost estimates. During the exit meeting on October 6, 2020, and subsequent discussions through March 3, 2021, your management staff, together with the Division of Inspector General, discussed the following areas where further improvements are needed and agreed on the respective corrective action plans:

Travel by County employees is governed by various policies, procedures, laws and rules, which include, but are not limited to, the County’s Per Diem and Travel Reimbursement Procedure #203.001, Florida Statutes, Florida Attorney General Opinions, and Manatee County Board Resolutions. Travelers requesting reimbursement of expenses for travel, which is more than 50 miles from headquarters, must complete and submit the *State of Florida Voucher for Reimbursement of Travel Expenses* (Travel Voucher) form with supporting documents. This form includes travel dates/times and the final costs of the trip, including any expenses previously paid via travel advance or P-Card. The form must be accompanied with applicable authorization forms, agendas, receipts, mileage maps, and US General Services Administration (GSA) meal allowance rates, as well as written justification for any deviation from travel guidelines.

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Clerk of the Circuit Court – Clerk of Board of County Commissioners – County Comptroller – Auditor and Recorder

A statistical sample of 126 travel expenditures from all County departments was selected to test from a total population of 2,602 expenditures (\$662,472) during the audit period. For each expenditure selected to test, we also obtained all other related expenditures for that trip. The expenditures were tested for the following attributes: travel was appropriate (legitimate County purpose); supported with adequate documentation; properly approved; and in compliance with applicable laws, regulations, and travel policies and procedures. Overall, testing included 525 transactions related to 106 trips, representing approximately \$150,000 in travel expenditures. 101 travel reimbursement vouchers were tested.

- **Meals** - We identified 99 meal reimbursements in our testing sample. Of those, we found 7 instances (7.1%) where travelers were incorrectly reimbursed for meals. 6 meals were provided as part of the conference registration, and 1 did not fall within the allowable time frames of travel established by Florida Statute §112.061(5)(b).
- **Personal Travel** - We noted 6 trips where it appears the traveler combined personal travel with County business-related travel. 3 out of the 6 trips (50.0%) did not contain adequate supporting documentation that no additional costs to the County were incurred.
- **Purchasing Card** - Of the 101 travel vouchers reviewed, we found 8 (7.9%) that did not include all of the P-Card travel related expenses, thereby not reflecting the true cost of the trip to the traveler's supervisor/approver.
- **Documentation Submission** - Of the 101 travel vouchers reviewed, 16 (15.8%) were not submitted to Finance within 10 business days of their return, per policy.
- **Cancelled Travel** - No formal system is in place to track airline credits from unused flights. While it appears no additional costs were incurred due to cancelled flights during the period tested, no method for tracking and documenting cancelled travel has been established.
- **Parking** - No standard for airport parking has been established. Employees traveling out of Tampa International Airport parked at the airport parking facilities 15 times during the audit period. In 8 of 15 instances (53.3%) the employees parked in the Long Term Terminal Garage instead of the lower rate Economy Garage. Had these employees parked in the Economy Garage it would have saved the County approximately \$280 in parking charges over this period.
- **Taxi Tips** - In the original audit we found instances where tips paid to taxi drivers exceeded the 15% policy limitation. No excess tips were noted this period; however, administration has not yet formally increased the limit to something more practical for travelers.

Management Action Plan

County Administration will prepare a memo to the travel processors addressing the above findings to be distributed at an upcoming Department Director's meeting. Supervisor training will be conducted online or on demand to provide guidance on the problematic issues, such as combined business and personal travel.

County Administration is in the process of completing an update to the travel policies and procedures, which will be issued to the departments, and posted online. The new procedures provide a framework for tracking and documenting cancelled travel, increasing the maximum tip paid to taxi drivers to 20% of the fare, and providing guidance that the most economical parking option at the airport should be used.

Additionally, an automated travel system that includes controls such as dropdowns and fill-in boxes, and workflow approvals will be implemented to replace the current manual process. Required documentation will be necessary before advancing through the workflow. The system will also send reminders to prompt the user to submit the reimbursement on time.

The estimated implementation date is September 1, 2021.

Other minor audit findings, not included in this report, have been communicated to management and corrected during the audit. Ineligible expenditures totaling \$798 have been reimbursed to the County by employees. We appreciate the attention you and your staff have given to the audit findings and the assistance given to the Division of Inspector General staff. Another follow-up audit will be scheduled after implementation of the management action plans.

LJS/BJW/GR

cc: Angelina "Angel" Colonnese, Clerk of the Circuit Court and Comptroller
Board of County Commissioners
Karen Stewart, Deputy County Administrator
William Clague, County Attorney
Kathy Cremaschi, Finance Department Director, Clerk of the Circuit Court
Kim Wilder, Associate Finance Director, Clerk of the Circuit Court