

# Highlights

Internal Audit Report to the Board of Supervisors

## Why We Did This Review

The County spent approximately \$8.8 million on travel and education (trips or local training events) in fiscal year (FY) 2008.

Our focus was to ensure proper use of County funds and promote compliance with County Travel Policies. We accomplished this by selecting and reviewing a variety of FY08 travel transactions from various agencies and reviewing the results with agency staff.

## What We Recommended

We recommended that agencies ensure compliance with County travel policies and procedures, and complete the travel training class if needed.

Specific recommendations were communicated by individual reports to each of the agencies included in this review.

Although not within the scope of this review, we noticed that some travel transactions appeared to be miscoded. We recommended that travel coordinators use correct accounting codes.

We conducted this performance audit in accordance with generally accepted government auditing standards.



For more information, please contact Richard Chard, Deputy County Auditor, at 602-506-7539 or rchard@mail.maricopa.gov

# Countywide Travel Audit

## In general, County agencies follow approved travel policies; improvements can be made

## What We Found

Internal audit recently reviewed 61 travel transactions from 17 County agencies. There were no exceptions for 34 transactions (56%). The remaining transactions (44%) included a variety of exceptions; most related to missing documents or approval signatures.

The table below lists the types and number of policy exceptions we identified in our review.

Travel Policy Exceptions	Number of Exceptions (out of 61)	Exception Rate
Approval signatures missing or dated incorrectly	26	43%
Support documentation missing	15	25%
Travel Authorization Expense Report incomplete or submitted improperly	9	15%
Per diem listed/calculated incorrectly	5	8%
Reimbursements paid for ineligible expenses	3	5%
Travel Log incomplete or inaccurate	2	3%

Source: Audit Analysis of Agency Travel Records

We appreciate the excellent cooperation received from staff and travel coordinators while conducting this audit. The following agencies were included in this review:

Agencies With No Exceptions: Adult Probation, County Attorney, Human Services, Juvenile Probation, Office of Enterprise Technology, Public Defender, and Superior Court.

Agencies With Exceptions (See Table Above): Assessor’s Office, Board of Supervisors, Clerk of the Court, Correctional Health, Environmental Services, Finance, Medical Examiner, Public Health, Sheriff’s Office, and Superintendent of Schools.