



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Ross L. Tate, County Auditor

Subject: Audit Report: Travel

Date: December 22, 2015

Conclusion: We reviewed travel expenditures for compliance with the County's travel policy and found that agencies generally complied with the travel policy. We found some minor exceptions. Most exceptions were related to meal reimbursements, the use of outdated travel forms, and missing approval signatures.

Observation: We reviewed 59 trips totaling \$98,498 from 10 agencies for compliance with the County's travel policy. We found that agencies generally maintained documentation to support travel transactions, obtained approvals, calculated travel advances and reconciliations accurately, submitted travel expense reports on time, and used a procurement card to pay for airfare and lodging, as required.

We found some minor exceptions. Most meal per diem discrepancies were the result of agencies following a prior version of the travel policy rather than the current version (updated in 2013). Other exceptions included the use of outdated travel forms and missing signatures and dates on travel forms. We also noted a few small overpayments.

We provided detailed audit results to agency management and recommended that travel coordinators review the current travel policy. Management concurred with our recommendations and will be strengthening controls over travel.

Objective: Our objective was to determine that County travel expenditures complied with the County travel policy. The scope of our work included fiscal year 2014 through 2015 travel expenditures, which totaled \$3.9 million.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a public record and its distribution is not limited. This audit was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Stella Fusaro, Audit Manager, at 602-506-1777.