

INTEROFFICE MEMORANDUM



TO: Anthony Nicks, County Auditor

FROM: Felicia Strong-Whitaker, Director *FSW*
Department of Purchasing & Contract Compliance

DATE: November 15, 2024

SUBJECT: FY2023 Travel and Training Audit

Thank you for the opportunity to review and respond to the Travel and Training Audit Report for the period of January 1, 2023 through December 31, 2023.

The Department of Purchasing & Contract Compliance has reviewed the findings and recommendations and our responses are provided below:

POINT OF CLARIFICATION

The approval of Travel and Training is a two-step process. The first step is for the Department Travel Coordinator (“DTC”) to enter the request into the Concur Travel System (“Concur”) with all of the back-up documentation required for approval. The Department of Purchasing & Contract Compliance does not have access to review or approve any requests or documents submitted in Concur. Once the request has been approved in Concur, the second step is for the DTC to utilize the Travel Card (“T-Card”) to pay for registration, hotel accommodation, airline or other mode of transportation. After the purchases are made, the reconciliation of each transaction must be processed in the Bank of America Work® System (“Works®”). The Department of Purchasing & Contract Compliance is responsible for reviewing the documents submitted in Works that supports each transaction. Purchasing does not require duplicate approval documentation be uploaded in the Works at the time of transaction reconciliation. Approval is strictly related to completed card transactions and transaction reconciliation.

In January 2024, the County completed the implementation and training for Works®. Works® is a web-based application that automates the existing processes for purchasing goods and reconciliation of the purchasing card accounts.

The Department of Purchasing & Contract Compliance and the Department of Finance will revise the Travel and Purchasing Card Policy/Manuals to ensure the current system processes for approval in Concur and reconciliation in Works® are incorporated.

FINDINGS AND RECOMMENDATIONS

Finding 1 – Lack of Supporting Documentation

Purchasing Response:

The Department of Purchasing & Contract Compliance does not concur with the finding that the current P-Card Administrator failed to request the proper support from the travelers to substantiate

travel expenses, as travel documents, with exception of paid receipts, are submitted in Concur.

Per travel policy, travel expenses are to be entered into the Concur. Purchasing does not have access to the documents submitted in Concur and does not require those documents for the purpose of reconciliation of travel card transactions.

Finding 2 – Lack of Support for Per Diem Expense

The Department of Purchasing & Contract Compliance does not concur with the finding that a detailed review of all travel related documents pertaining to reimbursements, be detailed by the Department of Purchasing and Contract Compliance.

Purchasing does not issue, calculate, or validate any reimbursements. Reimbursement of expenses and any required documentation to calculate, prove, or validate those expenses is a function of the Department of Finance.

Finding 3 – Documentation Submitted Without Proper Signatures

Purchasing Response:

The Department of Purchasing & Contract Compliance concurs with the finding that as a best practice, documents related to travel and training should be reviewed and contain proper signatures and that pursuant to the policy, Finance completes a final review of completed reconciliation packages.

Moving forward, the Department of Purchasing and Contract Compliance will ensure that any documents requiring Travel Card Coordinator signatures are included in the reconciliation packages forwarded to Finance for final approval.

Finding 4 – Lack of Support for Air Fare Cost

Purchasing Response:

The Department of Purchasing & Contract Compliance does not concur with the finding that Purchasing obtain relative cost comparisons for air travel.

Air travel cost comparisons are submitted in Concur and is not a requirement of transaction reconciliation approval. Purchasing does not have access to Concur or any of the documents submitted in Concur. In addition, cost comparisons are to be submitted prior to travel purchases, which is part of the approval process that occurs before card transaction completion and transaction reconciliation approval in Works®.

Finding 5 – Failure to Provide Proof of Attendance

Purchasing Response:

The Department of Purchasing & Contract Compliance does not concur with the finding that a detailed review of all travel related documents pertaining to reimbursements, be detailed by the Department of Purchasing and Contract Compliance as Purchasing does not issue, approve, or review reimbursement expense documents for processing. Proof of Attendance is a requirement for reimbursement of expense and is not required for reconciliation of T-Card transactions in Works®.

Finding 6 – Failure to Ensure the Deduction of Georgia State Sales Tax
Purchasing Response:

Deduction of sales tax / sales tax exemption occurs before the transaction is completed and is part of the approval process in Concur. Purchasing does not have access to Concur nor monitors documents submitted before transaction completion for approval.

Moving forward Purchasing will review card transaction documents and advise the accountholder to request a refund for any unallowable charges or taxes.

cc: Sharon Whitmore, CFO