



**FULTON
COUNTY**

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
Travel and Training Audit Report
December 5, 2019**

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INTRODUCTION

The Office of the County Auditor conducted an audit of the Fulton County's Travel and Training Program to ensure compliance with *Fulton County's Travel and Training Policy* adopted by the Fulton County Board of Commissioners. The Office of the County Auditor is required to conduct the audit of the County's Travel and Training Policy on an annual basis.

BACKGROUND

The *Fulton County Travel and Training Policy*, Number 209-16, allows Fulton County to reimburse and/or advance travel expenses to eligible County personnel incurred while conducting official County business. The Travel and Training Policy provides guidance on cost-effective management of travel expenses that aid in conserving the use of County funds, defining the responsibility and accountability of the traveler and the authorizer of County business travel and defining the consequences of not adhering to the guidelines. The policy also outlines consistent standards that apply to all travelers, classification of eligible personnel, and general provisions.

To minimize the financial burden of a traveler while traveling on behalf of the County, departmental travel credit cards (T-cards) are issued to the designated Travel Coordinator in each department. The T-cards are used to charge travel expenses, consisting of hotel accommodations, transportation and conference/seminar registration costs in advance of travel. Other travel expenses are paid via check to the traveler. Only travel that is eligible for overnight stay entitles travelers to receive a per diem amount for meals and incidentals at a rate consistent with IRS regulations. The per diem allowances are paid to the traveler no earlier than a week in advance of the dates of travel. In addition, travelers are reimbursed for all reasonable and necessary expenses incurred while conducting official County business.

The policy establishes a system of recording and documenting travel expenses for all Fulton County employees and officials. The policy details specific criteria for determining the sources and types of acceptable expenses that may be recognized as employee travel expenses. The policy also provides a system of internal controls for the reporting, review and approval of travel costs.

OBJECTIVE

The objectives of the audit were to determine whether County personnel, either traveling or authorizing travel are in compliance with the *Travel and Training Policy*. We also assessed the effectiveness of internal controls implemented, that are intended to mitigate the risk of fraud, misuse and abuse.

SCOPE

The scope of this audit was from January 1, 2018 through December 31, 2018. During this period there were 5,839 T-Card transactions that resulted in \$1,309,995.52 of annual expenditures.

METHODOLOGY

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

To accomplish our objectives, we performed the following:

- Reviewed the County's Travel and Training Policy, as well as, any applicable federal and state regulations;
- Obtained an understanding of the internal controls that were implemented for the Travel and Training Program;
- Identified supporting documentation to verify amounts reimbursed in the T-Card travel reimbursement reconciliation packages;
- Ensured expenses charged to the travel credit card agreed to Travel credit card reconciliation reports and billing statement given to departments from the bank; and
- Conducted interviews with key personnel including officials in the Finance Department, the T-Card Administrator, and several Departmental Travel Coordinators.

We selected a sample of nine (9) T-Card travel reimbursement reconciliation packages from five (5) departments and travel credit card reconciliation reports from seven (7) departments that include fifty-seven (57) employees' travel/training documents purchased on the department's travel credit card. T-Card statements, travel vouchers and other documentation were evaluated to substantiate the validity and appropriateness of travel expenses. We also determined whether appropriate travel documentation was submitted and whether the Travel Coordinators properly authorized the travel documents.

FINDINGS AND RECOMMENDATIONS

Based on our review, we did not identify any findings related to the processes and internal controls over the T-Card travel reimbursements or travel credit card reconciliations.

CONCLUSION

During our audit of the Travel and Training Program, we did not identify any weaknesses. Therefore, no further action or response is required.

We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.