



INTEROFFICE MEMORANDUM

TO: Anthony Knicks, County Auditor

FROM: Hakeem Oshikoya, Director of Finance *HO*

DATE: November 8, 2024

SUBJECT: FY2023 Travel and Training Audit

The Department of Finance has reviewed the discoveries and recommendations, and our responses are detailed below:

FINDINGS AND RECOMMENDATIONS

Finding 1 – Lack of Supporting Documentation

Finance Response:

The Department of Finance does not concur with the finding.

- Supporting Documentation (receipts)
- CFO approvals (Board of Commissioners)

Various documents were examined during the review. One of the two transactions did not include a cost comparison; however, a written statement indicating that this omission was an error by the department was provided.

The second selection was missing an itemized hotel folio. A different traveler, who was not part of the selected transaction, provided a written statement explaining that the travel was part of a group booking made through a third party, and they could not retrieve the itemized folio.

The third selection was missing documentation for registration and airfare. However, the supporting documentation that was provided does display both costs.

Additionally, the last two selections involved the Board of Commissioners, but written authorization from the CFO was omitted. The policy indicates Board of Commissioners can approve their travel, and the

County Manager must approve international travel. The policy doesn't specify if written or verbal. It is believed the international travel selected was verbally agreed upon.

Finding 2 – Lack of Support for Per Diem Expense

The Department of Finance disagrees with the findings.

The selection was not an employee of Fulton County and should not have been included in the FY2023 Travel and Training Audit selections.

Finding 4 – Failure to Provide Proper Support

The Department of Finance disagrees with the findings.

In the assessment, transactions are the department's responsibility for failure to provide support for airfare comparisons. The Department Travel Coordinator is responsible for ensuring the cost comparisons are conducted promptly and reflect the purchase of the lowest airfare. The traveling department provided documentation accepting ownership of not applying the policy regarding cost comparison.

The Department of Finance cannot determine if cost comparisons are conducted before travel, and it is not easy to monitor.

The Department of Finance has taken action to enforce violations of this finding, which has resulted in the rejection of reimbursements.

Finding 5 – Failure to Provide Proof of Attendance

The Department of Finance disagrees with this finding.

Several instances that lacked proof of attendance were prepaid registrations for which travel had yet to begin, virtual training, Concur-generated attendee's listings, and BOC travel.

One of the instances were for travel that has yet to begin. The others were virtual.

cc: Sharon Whitmore, CFO