

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



FINAL REPORT 20-AR-0001

JEA Limited Scope Travel and Business Expense Audit Follow-up

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“Enhancing Public Trust in Government Through Independent and Responsible Oversight”

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FOLLOW-UP REVIEW REPORT

Purpose

This is the Office of Inspector General's (OIG) follow-up review of the *JEA Limited Scope Travel and Business Expense Audit (2020-AR-0001)* published on February 18, 2022. A Corrective Action Plan was entered into on June 22, 2022. The purpose of the follow-up is to determine whether corrective action was taken in response to the audit's findings and recommendations¹.

Follow-up Process

The Audit Unit (Audit) initiated the follow-up in early 2023. During this time, Audit communicated with JEA regarding the original audit recommendations. Audit also requested multiple JEA documents (e.g., current policies and procedures, travel reimbursement records, and procurement card audits).

Audit received and tested travel reimbursement records for October and November 2022. Audit also received and reviewed internal procurement card (p-card) audits for October, November, and December 2022.

Follow-Up Results

The original audit had 28 findings/sub-findings all of which have been cleared². These findings generally related to either enhancing written policies and procedures, adding internal controls for p-card usage, or adding internal controls for travel reimbursements.

Audit verified JEA had taken appropriate corrective action by updating their policies and procedures. In addition to reviewing the paper policy updates, Audit spoke with JEA employees about their implementation. Audit compared these results with the original audit's recommendations and found appropriate action had been taken.

Audit verified JEA had implemented appropriate internal controls for p-card usage. JEA conducts monthly p-card audits to detect irregularities. JEA's audit department reviews any irregularities and conducts the necessary follow-up. Audit examined several months of JEA p-card audits and observed they were appropriately detecting and addressing p-card irregularities.

¹ Institute of Internal Auditors, *Performance Standard 2500 – Monitoring Progress*

² See Appendix A

Audit verified JEA had implemented appropriate internal controls for travel reimbursements. Audit's analysis found that 10.9%³ of the travel reimbursements were non-compliant. Audit used a statistical sample⁴ from JEA's October and November 2022 reimbursements. The testing⁵ focused on the following 15 requirements outlined in the *JEA Employee Travel Policy and Procedure*:

- Documented approval from approving authority
- Written travel request including:
 - Traveler's name
 - Cost center number
 - Travel purpose
 - Travel dates
 - Estimated budget
- No unallowable costs
- Air travel policies followed
- Private vehicle policies followed
- Rental vehicle policies followed
- Travel lodging policies followed
- Travel meal policies followed
- Conference/event policies followed
- International travel policies followed
- Miscellaneous travel expense policies followed

Of the 101 reimbursements reviewed, 11 were non-compliant. The most common non-complaint components were missing documented approval from approving authority, estimated travel budget, and conference agenda⁶. The full results were as follows:

Component	Non-Compliant
Approval Authority	4
Conference Policy	4
Travel Budget	4
Travel Date	3
Cost Center Number	2
Travel Purpose	2
Traveler Name	1
Air Travel Policy	1

³ Projected within +/- 5% with 90% confidence.

⁴ The total population was 153 with 101 items sampled producing a confidence level of 90% and a margin of error of +/- 5%.

⁵ See Appendix B

⁶ JEA only requires a conference agenda when a per diem is paid for meals.

Of the 11 non-compliant reimbursements, only three had multiple non-compliant components. The other seven were non-compliant in one of a possible 15 components. There was only one non-compliant reimbursement that resulted in the payment of an unallowable cost. This was a \$15 purchase of an “early bird” flight check-in status.

Audit reviewed the nature and number of non-compliant components compared to the whole and JEA has appropriately addressed the original recommendations related to travel reimbursements.

JEA Response

We will continue to refine our travel reimbursement process, specifically targeting the lack of specific documents. This will involve enhancing our internal review process to ensure complete reimbursement submissions, ultimately improving the overall efficiency and compliance of the process.

Conclusion

Based on the responses received, the document reviewed, and verification procedures conducted during the follow-up, Audit has determined that all findings have been cleared and no further follow-ups are required at this time. Audit would like to thank JEA for their cooperation and assistance during the follow-up review.

Appendix A

Finding 1: Non-Compliance with *JEA Employee Travel Procedures*: Out of Service Area Travel

	Original Recommendation	Status
1.1	Update <i>Travel Expense Reimbursement Directive</i> to clarify approval authority and process for Senior Leadership Team travel.	CLEARED
1.2	Update the <i>JEA Payment Request Form</i> to include the traveler's signature certifying that the requested expenses are in accordance with JEA polices.	CLEARED
1.3a	Update the <i>JEA Employee Travel Policy and Procedure</i> to require the CEO provide support documentation to Accounts Payable (AP) which includes the Board Chair's travel approval, the travel reimbursement claim statements, travel expense documentation, and the Board Chair's post-review approvals.	CLEARED
1.3b	Update the <i>JEA Employee Travel Policy and Procedure</i> , to require that AP reviews and retains reimbursement requests and support documentation for compliance.	CLEARED
1.3c	If necessary, update the <i>JEA Employee Travel Policy and Procedure</i> , to remove any outdated employee titles.	CLEARED
1.4a	Update the <i>JEA Employee Travel Policy and Procedure</i> , to clarify that reimbursements will not be paid without proper documentation or an approved, documented exception.	CLEARED
1.4b	Update the <i>JEA Employee Travel Policy and Procedure</i> , to include the consequences for non-compliance.	CLEARED
1.4c	Update the <i>JEA Employee Travel Policy and Procedure</i> , to establish compliance reviews that verify that pre-travel and post-travel requirements were met for all levels of travelers.	CLEARED

Finding 2: Non-Compliance with *JEA Payment Request Procedures*

	Original Recommendation	Status
2.1a	Update the <i>JEA Payment Requests Procedures</i> , to include documentation requirements for reimbursement requests (e.g., itemized receipts, merchant's name, transaction date, amount paid).	CLEARED

2.1b	Update the <i>JEA Payment Requests Procedures</i> , to include reimbursements without proper documentation as to why the P-Card was not used, will not be approved without an approved documented exception.	CLEARED
2.1c	Update the <i>JEA Payment Requests Procedures</i> , to include the consequences for employee non-compliance with <i>JEA Payment Requests Procedures</i> .	CLEARED
2.2	Implement compliance reviews to verify that reimbursement request documentation is provided and properly approved for all levels within the organization.	CLEARED

Finding 3: Non-Compliance with *JEA P-Card Procedures*: Travel and Out of Area Registration Fees

	Original Recommendation	Status
3.1	Update <i>JEA Employee Travel Policy and Procedure</i> and <i>Travel Expense Reimbursement Directive</i> to clarify the policies cover City Employees conducting JEA business	CLEARED
3.2	Implement assessments of the appropriateness of P-Card Merchant Category Code restrictions of P-Cardholders.	CLEARED

Finding 4: Non-Compliance with *JEA P-Card Procedures*: Offsite Meetings, Team Building, and Workshops

	Original Recommendation	Status
4.1a	Update the <i>JEA P-Card Procedures</i> to establish accountability for P-Card usage approval to all parties involved in the P-Card transaction.	CLEARED
4.1b	Update the <i>JEA P-Card Procedures</i> to require meeting space expenses include a justification, the date/time, and attendance list with attendee titles and signatures.	CLEARED
4.1c	Update the <i>JEA P-Card Procedures</i> , to include instruction on pre-payment, non-refundable, and "all sales are final" deposits/transactions.	CLEARED
4.2a	Implement procedures to ensure the Oracle P-Card transaction justification are supported by complete, consistent, and detailed documentation.	CLEARED
4.2b	Implement compliance procedures to verify that sales tax for P-Card purchases is not paid or is refunded.	CLEARED

4.2c	Implement procedures to ensure that Safety Meeting P-Card transactions are completed by or submitted to a Manager or Director; or update procedures to allow Executive Assistants to complete transactions	CLEARED
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Finding 5: Non-Compliance with JEA P-Card Procedures: Prohibited Items

	Original Recommendation	Status
5.1a	Implement reviews to ensure P-Card purchases to non-contracted vendors have adequate approvals and documentation.	CLEARED
5.1b	Implement periodic reviews to ensure P-Card are not being used for prohibited items.	CLEARED
5.1c	Implement periodic reviews of approved MCC codes.	CLEARED
5.2	Review and update the list of prohibited items	CLEARED

Finding 6: Non-Compliance with JEA P-Card Procedures: Missing Support Documentation

	Original Recommendation	Status
6.1a	Implement compliance review to ensure support documents and exceptions are properly uploaded and maintained in Oracle per <i>JEA Records Retention Policy and Procedure</i> .	CLEARED
6.1b	Implement compliance review to verify that JEA intranet guidance is current.	CLEARED

Finding 7: P-Card Administration and Monitoring

	Original Recommendation	Status
7.1a	Implement a formal written P-Card quality assurance review process detailing the quality review components, sampling method, review process, and frequency.	CLEARED
7.1b	Implement a training cycle for all P-Cardholders, management, and senior leadership including guidance on prohibited items and support documentation.	CLEARED

Expense Report	IE3958459	IE3958418	IE3960676	IE3960537	IE3960638	IE3960362	IE3960673	IE3967290	IE3960677	IE3967300	IE3967295	IE3967289
Voucher Number	1411919	1411969	1413622	1413634	1413658	1413659	1413661	1413825	1413829	1413833	1414265	1414628
Approving Authority Approved	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Name of Traveler	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Cost Center Number	Compliant	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Purpose of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Dates of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Estimated Cost/Budget	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
No Unallowable Costs	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Air Travel Policies¹	Compliant	Compliant	Compliant	N/A	Compliant	N/A	Compliant	N/A	Compliant	N/A	Compliant	Compliant
Private Vehicle Travel Policies²	N/A	N/A	N/A	N/A	N/A	N/A	Compliant	N/A	N/A	Compliant	N/A	N/A
Rental Vehicle Travel Policies³	N/A	Compliant	Compliant	N/A	N/A	Compliant	N/A	N/A	Compliant	N/A	Compliant	N/A
Travel Lodging Policies⁴	N/A	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	N/A	Compliant	N/A	Compliant	N/A
Travel Meals Policies⁵	N/A	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	N/A	Compliant	N/A	Compliant	N/A
Conference/Event Travel Policies⁶	N/A	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant
International Travel Policies⁷	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Travel Expense Policies⁸	N/A	N/A	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	N/A	N/A	N/A

LEGEND FOR TRAVEL POLICIES

1. Coach fare (w/exceptions), >\$1,000 must be approved by Chief or General Manager, one airline baggage fee per 5 days of travel, certain seat upgrades not allowed, and reserved 14 days in advance
2. From constructive point of origin to point of destination, special conditions if >400 miles one way, and not allowed for employees with car allowance
3. Use Avis or Budget, use discount code, no reimbursement for insurance, use intermediate or standard class of vehicles, and provide itemized receipt
4. Single rate room, provided itemized receipt, and personal in-room expense are not reimbursable
5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/event are not reimbursable
6. Provide a copy of conference agenda
7. Maximum daily meal per diem is \$100
8. Valet parking is not allowed without business justification provided, laundry expense only allowed for trips >5 days, and gratuities must be <20% for cost services and <\$10 per day for non-cost services

Expense Report	IE3967296	IE3960747	IE3969297	IE3971338	IE3972303	IE3973310	IE3969291	IE3971387	IE3973347	IE3972296	IE3975365	IE3975346	IE3974302
Voucher Number	1414630	1414633	1414643	1414851	1415126	1415726	1415729	1415751	1416051	1416065	1416146	1416201	1416357
Approving Authority Approved	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Name of Traveler	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Cost Center Number	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Purpose of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Dates of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Estimated Cost/Budget	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
No Unallowable Costs	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Air Travel Policies¹	Compliant	Compliant	Compliant	N/A	Compliant	N/A	N/A	N/A	Compliant	N/A	N/A	N/A	N/A
Private Vehicle Travel Policies²	Compliant	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	N/A	N/A	Compliant	Compliant	N/A	N/A
Rental Vehicle Travel Policies³	N/A	N/A	N/A	N/A	Compliant	N/A	N/A	Compliant	N/A	N/A	N/A	N/A	N/A
Travel Lodging Policies⁴	Compliant	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant
Travel Meals Policies⁵	Compliant	Compliant	N/A	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant
Conference/Event Travel Policies⁶	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	N/A	Compliant
International Travel Policies⁷	N/A	N/A	Compliant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Travel Expense Policies⁸	Compliant	Lost Receipt	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	N/A	N/A	N/A	N/A	N/A

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1. Coach fare (w/exceptions), >\$1,000 must be approved by Chief or General Manager, one airline baggage fee per 5 days of travel, certain seat upgrades not allowed, and reserved 14 days in advance
2. From constructive point of origin to point of destination, special conditions if >400 miles one way, and not allowed for employees with car allowance
3. Use Avis or Budget, use discount code, no reimbursement for insurance, use intermediate or standard class of vehicles, and provide itemized receipt
4. Single rate room, provided itemized receipt, and personal in-room expense are not reimbursable
5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/even are not reimbursable
6. Provide a copy of conference agenda
7. Maximum daily meal per diem is \$100
8. Valet parking is not allowed without business justification provided, laundry expense only allowed for trips >5 days, and gratuities must be <20% for cost services and <\$10 per day for non-cost services

Expense Report	IE3971381	IE3971376	IE3975383	IE3977295	IE3977302	IE3978390	IE3977336	IE3960365	IE3977301	IE3973401	IE3979308	IE3978469	IE3979294	IE3978510
Voucher Number	1416360	1416362	1416398	1416684	1417149	1417150	1417572	1417589	1417716	1417996	1418012	1418018	1418127	1418137
Approving Authority Approved	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Name of Traveler	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Cost Center Number	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Purpose of Travel	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Dates of Travel	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Estimated Cost/Budget	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
No Unallowable Costs	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Air Travel Policies¹	N/A	See Other Sheet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Compliant	Compliant	N/A	Compliant
Private Vehicle Travel Policies²	N/A	See Other Sheet	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	N/A	N/A	Compliant	N/A
Rental Vehicle Travel Policies³	N/A	See Other Sheet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Travel Lodging Policies⁴	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant
Travel Meals Policies⁵	Compliant	See Other Sheet	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	x	Compliant	Compliant	Compliant
Conference/Event Travel Policies⁶	Compliant	See Other Sheet	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
International Travel Policies⁷	N/A	See Other Sheet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Travel Expense Policies⁸	Compliant	See Other Sheet	N/A	Compliant	Compliant	N/A	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant

LEGEND FOR TRAVEL POLICIES

1. Coach fare (w/exceptions), >\$1,000 must be approved by Chief or General Manager, one airline baggage fee per 5 days of travel, certain seat upgrades not allowed, and reserved 14 days in advance
2. From constructive point of origin to point of destination, special conditions if >400 miles one way, and not allowed for employees with car allowance
3. Use Avis or Budget, use discount code, no reimbursement for insurance, use intermediate or standard class of vehicles, and provide itemized receipt
4. Single rate room, provided itemized receipt, and personal in-room expense are not reimbursable
5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/even are not reimbursable
6. Provide a copy of conference agenda
7. Maximum daily meal per diem is \$100
8. Valet parking is not allowed without business justification provided, laundry expense only allowed for trips >5 days, and gratuities must be <20% for cost services and <\$10 per day for non-cost services

Expense Report	IE3978512	IE3980282	IE3978514	IE3978540	IE3978505	IE3968291	IE3979315	IE3982420	IE3982438	IE3984296	IE3984302	IE3985308	IE3985322
Voucher Number	1418141	1418146	1418148	1418177	1418781	1418794	1419019	1419653	1419683	1419696	1420303	1420542	1420543
Approving Authority Approved	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Name of Traveler	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Cost Center Number	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Purpose of Travel	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Dates of Travel	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Estimated Cost/Budget	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
No Unallowable Costs	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Air Travel Policies¹	Compliant	N/A	N/A	N/A	See Other Sheet	Compliant	N/A	Compliant	N/A	N/A	N/A	N/A	N/A
Private Vehicle Travel Policies²	Compliant	Compliant	N/A	Compliant	See Other Sheet	N/A	Compliant	N/A	Compliant	N/A	Compliant	N/A	Compliant
Rental Vehicle Travel Policies³	N/A	N/A	N/A	N/A	See Other Sheet	N/A	N/A	N/A	N/A	Compliant	N/A	N/A	N/A
Travel Lodging Policies⁴	N/A	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Travel Meals Policies⁵	N/A	Compliant	Compliant	N/A	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	N/A
Conference/Event Travel Policies⁶	N/A	Compliant	Compliant	Compliant	See Other Sheet	N/A	N/A	Compliant	Compliant	N/A	Compliant	Compliant	N/A
International Travel Policies⁷	N/A	N/A	Compliant	N/A	See Other Sheet	Compliant	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Travel Expense Policies⁸	N/A	N/A	Compliant	Compliant	See Other Sheet	Compliant	N/A	Compliant	N/A	Compliant	N/A	N/A	N/A

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5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/event are not reimbursable
6. Provide a copy of conference agenda
7. Maximum daily meal per diem is \$100
8. Valet parking is not allowed without business justification provided, laundry expense only allowed for trips >5 days, and gratuities must be <20% for cost services and <\$10 per day for non-cost services

Expense Report	IE3982491	IE3984308	IE3982465	IE3987283	IE3985360	IE3982388	IE3978515	IE3984295	IE3990338	IE3985412	IE3978482	IE3979333
Voucher Number	1420557	1420561	1420563	1420568	1420896	1420916	1420922	1421268	1421857	1421871	1422090	1422112
Approving Authority Approved	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
Name of Traveler	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
Cost Center Number	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
Purpose of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
Dates of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
Estimated Cost/Budget	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
No Unallowable Costs	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Below	Compliant	Compliant	See Other Sheet	Compliant
Air Travel Policies¹	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Early Bird	N/A	N/A	See Other Sheet	Compliant
Private Vehicle Travel Policies²	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	N/A	See Other Sheet	N/A
Rental Vehicle Travel Policies³	N/A	N/A	Compliant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Other Sheet	N/A
Travel Lodging Policies⁴	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	Compliant	Compliant	N/A	See Other Sheet	Compliant
Travel Meals Policies⁵	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant
Conference/Event Travel Policies⁶	Compliant	Compliant	Compliant	Agenda	Compliant	Compliant	Compliant	Compliant	Compliant	Agenda	See Other Sheet	Compliant
International Travel Policies⁷	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Other Sheet	N/A
Miscellaneous Travel Expense Policies⁸	N/A	Compliant	Compliant	N/A	N/A	N/A	Compliant	Compliant	Compliant	N/A	See Other Sheet	Compliant

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4. Single rate room, provided itemized receipt, and personal in-room expense are not reimbursable
5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/even are not reimbursable
6. Provide a copy of conference agenda
7. Maximum daily meal per diem is \$100
8. Valet parking is not allowed without business justification provided, laundry expense only allowed for trips >5 days, and gratuities must be <20% for cost services and <\$10 per day for non-cost services

Expense Report	IE3985381	IE3984310	IE3982493	IE3990401	IE3990454	IE3983321	IE3991299	IE3990284	IE3990391	IE3990407	IE3985390	IE3991291	IE3987282	IE3990437
Voucher Number	1422447	1422448	1422455	1422961	1422963	1422966	1422970	1422975	1422978	1422980	1422981	1422993	1422994	1423283
Approving Authority Approved	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Name of Traveler	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Cost Center Number	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Purpose of Travel	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Dates of Travel	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Estimated Cost/Budget	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
No Unallowable Costs	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Air Travel Policies¹	N/A	Compliant	Compliant	N/A	See Other Sheet	Compliant	N/A	See Other Sheet	Compliant	N/A	N/A	N/A	Compliant	N/A
Private Vehicle Travel Policies²	Compliant	N/A	N/A	Compliant	See Other Sheet	N/A	Compliant	See Other Sheet	N/A	Compliant	Compliant	Compliant	Compliant	Compliant
Rental Vehicle Travel Policies³	N/A	N/A	N/A	N/A	See Other Sheet	N/A	N/A	See Other Sheet	Compliant	N/A	N/A	N/A	N/A	N/A
Travel Lodging Policies⁴	N/A	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	See Other Sheet	Compliant	Compliant	N/A	Compliant	Compliant	Compliant
Travel Meals Policies⁵	N/A	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
Conference/Event Travel Policies⁶	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
International Travel Policies⁷	N/A	N/A	N/A	N/A	See Other Sheet	N/A	N/A	See Other Sheet	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Travel Expense Policies⁸	Compliant	Compliant	None detail	N/A	See Other Sheet	Compliant	Compliant	See Other Sheet	Compliant	Compliant	N/A	N/A	Compliant	Compliant

LEGEND FOR TRAVEL POLICIES

1. Coach fare (w/exceptions), >\$1,000 must be approved by Chief or General Manager, one airline baggage fee per 5 days of travel, certain seat upgrades not allowed, and reserved 14 days in advance
2. From constructive point of origin to point of destination, special conditions if >400 miles one way, and not allowed for employees with car allowance
3. Use Avis or Budget, use discount code, no reimbursement for insurance, use intermediate or standard class of vehicles, and provide itemized receipt
4. Single rate room, provided itemized receipt, and personal in-room expense are not reimbursable
5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/even are not reimbursable
6. Provide a copy of conference agenda
7. Maximum daily meal per diem is \$100
8. Valet parking is not allowed without business justification provided, laundry expense only allowed for trips >5 days, and gratuities must be <20% for cost services and <\$10 per day for non-cost services

Expense Report	IE3962292	IE3990397	IE3990424	IE3992291	IE3983307	IE3990448	IE3982463	IE3990423	IE3998304	IE3999290	IE3990387	IE3997655	IE4013609
Voucher Number	1423284	1423285	1423291	1423292	1423310	1423333	1423334	1423341	1425418	1426168	1427199	1427507	1432451
Approving Authority Approved	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Non-Compliant	Compliant	Non-Compliant	See Other Sheet	Compliant	Compliant	Compliant
Name of Traveler	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant
Cost Center Number	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant
Purpose of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant
Dates of Travel	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	Compliant
Estimated Cost/Budget	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Non-Compliant	Compliant	Compliant
No Unallowable Costs	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant
Air Travel Policies¹	Compliant	N/A	N/A	Compliant	N/A	N/A	N/A	Compliant	N/A	See Other Sheet	Compliant	Compliant	N/A
Private Vehicle Travel Policies²	N/A	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	Compliant	See Other Sheet	N/A	N/A	N/A
Rental Vehicle Travel Policies³	Compliant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Other Sheet	N/A	N/A	N/A
Travel Lodging Policies⁴	Compliant	Compliant	Compliant	Compliant	N/A	N/A	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	N/A
Travel Meals Policies⁵	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Compliant	Compliant	Compliant
Conference/Event Travel Policies⁶	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	See Other Sheet	Agenda	Agenda	Compliant
International Travel Policies⁷	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	See Other Sheet	N/A	N/A	N/A
Miscellaneous Travel Expense Policies⁸	Compliant	Compliant	Compliant	Compliant	Compliant	N/A	Compliant	Compliant	N/A	See Other Sheet	Compliant	N/A	N/A

LEGEND FOR TRAVEL POLICIES

1. Coach fare (w/exceptions), >\$1,000 must be approved by Chief or General Manager, one airline baggage fee per 5 days of travel, certain seat upgrades not allowed, and reserved 14 days in advance
2. From constructive point of origin to point of destination, special conditions if >400 miles one way, and not allowed for employees with car allowance
3. Use Avis or Budget, use discount code, no reimbursement for insurance, use intermediate or standard class of vehicles, and provide itemized receipt
4. Single rate room, provided itemized receipt, and personal in-room expense are not reimbursable
5. Follow time of day, maximum amount per day of \$50, and meals provided by conference/event are not reimbursable
6. Provide a copy of conference agenda
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Expense Report	IE4016283	IE3982421	IE4022313	IE3982464	IE3918363	IE3990400	IE3979324	IE3973399	IE3990389	IE3990430
Voucher Number	1433621	1435125	1435493	Deleted no data	Deleted no data	Deleted no data	Deleted no data	Deleted no data	Entered Never completed	Deleted no data
Approving Authority Approved	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Name of Traveler	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Cost Center Number	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Purpose of Travel	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Dates of Travel	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Estimated Cost/Budget	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
No Unallowable Costs	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Air Travel Policies¹	Compliant	Compliant	N/A	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Private Vehicle Travel Policies²	N/A	N/A	N/A	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Rental Vehicle Travel Policies³	N/A	N/A	N/A	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Travel Lodging Policies⁴	Compliant	Compliant	N/A	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Travel Meals Policies⁵	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Conference/Event Travel Policies⁶	Compliant	Compliant	Compliant	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
International Travel Policies⁷	N/A	N/A	N/A	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment
Miscellaneous Travel Expense Policies⁸	N/A	Compliant	N/A	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment	No Payment

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