



**CITY OF COLORADO SPRINGS
OFFICE OF THE CITY AUDITOR**

**08-18 –COLORADO SPRINGS UTILITIES
TRAVEL & TRAINING FOLLOW-UP**

PUBLIC REPORT

OCTOBER 22, 2008

Jeff Litchfield
City Auditor

Denny Nester, MBA CPA CIA
Assistant City Auditor

Debi Matheny, CIA CFE MBA
Senior Auditor





Office of the City Auditor

Date: October 22, 2008
To: Honorable Mayor and Members of City Council
Re: 08-18 – Springs Utilities Travel and Training Follow-up

We performed a follow-up audit of Colorado Springs Utilities Travel and Training.

The purpose of our audit was to determine the status of Springs Utilities proposed actions in response to the recommendations in the prior audit. We reviewed the prior audit report in addition to the current policies and procedures. Our fieldwork covered the period from February 4 through May 31, 2008.

Based on the test work performed, we conclude there was an overall improvement regarding compliance to the Travel and Training policies. Significant improvements were made to the policies to strengthen and clarify the procedures. Eight of the prior thirteen findings were found to be resolved adequately with no exceptions to stated policy being observed. We found that improvements were still possible in the remaining five findings, but that error rates had been reduced to the single digits for all five findings and none were significant enough to require additional follow-up by our office.

As always, feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in purple ink that reads "Jeff Litchfield".

Jeff Litchfield
City Auditor

Cc: Jerry Forte, Chief Executive Officer
Edward Easterlin, Officer, Planning & Finance Division
Bill Cherrier, General Manager, Financial Services
Louise Segreto, Accounting Supervisor, Accounting
Sonya Thieme, Manager, Accounting
Sandi Yukman, General Manager, Human Resources Department
Jeanne Brown, Manager, Strategic Planning & Deployment
Debbie Griffin, Analyst Senior, Strategic Planning & Monitoring
Luann Wagar, Analyst Senior, Strategic Planning & Monitoring
David Maier, Manager, Enterprise Risk Management Services

CITY AUDITOR JEFF LITCHFIELD, CPA CIA CFE CGAP

TEL 719-385-5991 • FAX 719-385-5699 • FRAUD HOTLINE 719-385-2387
30 South Nevada Avenue, Suite 604 • P.O. Box 1575, Mail Code 640 • Colorado Springs, CO 80901-1575

Table of Contents

08-18 – SPRINGS UTILITIES TRAVEL & TRAINING FOLLOW-UP AUDIT

PUBLIC REPORT

	Page
Introduction	
Authorization	3
Organizational Placement	3
Scope and Methodology	4
Background	4
Overall Opinion	4
 Prior Findings, Recommendations, and Responses – With Updated Status	
1. Travel Requests were not approved prior to travel for 17% of travelers reviewed	5
2. A Travel Advance was issued without evidence that the Travel Request was authorized	6
3. Itemized meal receipts were not included for 41% of travelers reviewed	7
4. Travel Expense Summaries were not submitted in a timely manner for 19% of the Travelers reviewed	8
5. Some meal expenses were classified as miscellaneous expenses	10
6. Itemized receipts were not available for some airfare and miscellaneous purchases	11
7. Travelers obtained rental cars without proper approval	12
8. A Travel Advance was issued to an employee who had a Purchasing Card	13
9. Springs Utilities paid for more than the minimum number of nights at one conference	14
10. Several travelers and one manager did not sign the Expense Summary	15
11. A Purchasing Card was used to pay college tuition	16

Table of Contents

12. The Policy did not require travelers to document single occupancy rates when they were accompanied on a trip.....	17
13. The Policy did not require approvers to document approval of questionable charges	18

Abbreviations and Acronyms used in this Report

QBD	Quality by Design
SU	Springs Utilities

Introduction

AUTHORIZATION

We performed a follow-up audit of Springs Utilities Travel and Training process for the period February 4 through May 31, 2008. The audit reviewed managements actions in response to the findings and recommendations of the Office of the City Auditor's Audit No. 06-272 of the Springs Utilities Travel and Training process. We conducted this audit under the authority of Chapter 1, Article 2, Part 7 of the City Code, and more specifically parts 703, 705, and 706, which state:

1.2.703: ENSURE PUBLIC ACCOUNTABILITY:

The City Auditor shall ensure that administrative officials are held publicly accountable for their use of public funds and the other resources at their disposal. The City Auditor shall investigate whether or not laws are being administered in the public interest, determine if there have been abuses of discretion, arbitrary actions or errors of judgment, and shall encourage diligence on the part of administrative officials.

1.2.705: DETERMINE EFFECTIVENESS AND EFFICIENCY OF PROGRAMS:

The City Auditor shall determine the extent to which legislative policies are being efficiently and effectively implemented by administrative officials. The City Auditor shall determine whether City programs are achieving desired objectives. The City Auditor shall review the administrative control systems established by the enterprises, department or group managers and by the City Manager, Utilities Executive Director and Memorial Hospital Executive Director and determine whether these control systems are adequate and effective in accomplishing their objectives.

1.2.706: EXAMINE BOOKS, RECORDS:

The City Auditor shall examine and inspect all books, records, files, papers, documents and information stored on computer records or in other files or records relating to all financial affairs of every office, department, group, enterprise, political subdivision and organization which receives funds from the City or under the direct or indirect control of the City Council. The Auditor may require any person to appear at any time upon proper notice and to produce any accounts, books, records, files and other papers pertaining to the receipt or expenditure of City funds, whether general or special. If that person fails to produce the papers, then the Auditor may request Council approval to search for and take any book, paper or record in the custody of that person or public official.

ORGANIZATIONAL PLACEMENT

The Office of the City Auditor is structured in a manner to provide organizational independence from the entities it audits. This independence is accomplished by the City Auditor being appointed by and reporting directly to the City Council. The audited entity in this audit was Colorado Springs Utilities, which is under the reporting structure of their Chief Executive Officer. Springs Utilities' Chief Executive Officer is also a City Council Appointee.

Introduction

SCOPE AND METHODOLOGY

The purpose of our audit was to determine the status of Springs Utilities' proposed actions in response to the recommendations in the prior audit No. 06-272 conducted by the Office of the City Auditor. The purpose was also to determine the level of compliance with the updated policy for travel and training. We reviewed the prior audit report in addition to the current travel and training policies and procedures. Our fieldwork covered the period from February 4 through May 31, 2008.

The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, a part of the Professional Practices Framework promulgated by the Institute of Internal Auditors. The audit included such test of records and other supporting documentation as was deemed necessary in the circumstances. We reviewed the internal control structure and performed compliance tests. Sufficient competent evidential matter was gathered to support our conclusions.

We selected 27 employee travel transactions to review for compliance with the City Auditor's recommendations and the responses from Springs Utilities.

BACKGROUND

As part of their normal operations, Springs Utilities employees are afforded educational opportunities, which require travel. The Office of the City Auditor completed the Travel & Training Audit and released the report on August 29, 2007. The audit included the period of January 2005 through May 2006 with an emphasis on transactions from April and May 2006.

On February 4, 2008, Springs Utilities updated its Travel Administration QBD No. 10003 Version 4. During this follow-up audit, we reviewed the updated QBD and findings of the prior audit. We developed testing procedures to determine whether recommendations were implemented and whether improvements were made regarding compliance with current policies.

OVERALL OPINION

Based on the test work performed, we conclude there was an overall improvement regarding compliance to the Travel and Training policies. Significant improvements were made to QBD No. 10003 to strengthen and clarify the travel and training procedures and oversight. Eight of the prior thirteen findings were found to be resolved adequately with no exceptions to stated policy being observed. We found that improvements were still possible in the remaining five findings, but that error rates had been reduced to the single digits for all five findings and none were significant enough to require additional follow-up by our office.

We have made no determination as to which findings are more important than others. Therefore, the findings are not listed in order of importance.

Findings, Recommendations, and Responses – With Updated Status

1. Travel Requests were not approved prior to travel for 17% of travelers reviewed.

Auditor's Recommendation:

Travel requests should be approved by the manager (approver) prior to travel.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that the travel requests should be approved by the manager/approver prior to travel. QBD #10003, Travel Administration, version 03 will be updated to include additional instructions regarding the manager's/approver's responsibilities.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 3.0, Terms and Abbreviations states, "Approver – The Approver is responsible for authorizing F02-Travel Requests and F03-Expense Summaries and is the supervisor or manager to which the Traveler reports." Section 5.1 states, "The Traveler is responsible for receiving pre-approval for travel."

- Testing could not be performed on one of 27 travel requests since a copy of the travel request was not in the travel packet (4%).

We note that the error rate reduction from 17% to 4% is a great improvement.

Findings, Recommendations, and Responses – With Updated Status

2. **A Travel Advance was issued without evidence that the Travel Request was authorized.**

Auditor's Recommendation:

Travel Advances should only be issued when appropriate authorization is submitted to Travel A/P. The Accounting Technician should verify that an approved travel request form has been received whether it is electronic or paper.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that Travel Advances should only be issued when appropriate authorization is submitted to Travel A/P. Accounting will review QBD #10003 as it pertains to the roles and responsibilities of the Accounting Technicians, and reiterate that Travel Advances are not to be distributed without a signed travel request that contains the appropriate signature or a copy of an electronic approval.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.1.6 -Travel Advances states, "If advanced funds are requested through Travel A/P, the Traveler or Preparer submits an approved copy of the F02-Travel Request, which includes the request for funds in hard copy with signature approval, to Travel A/P."

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

3. Itemized meal receipts were not included for 41% of travelers reviewed.

Auditor's Recommendation:

Springs Utilities' management should deny requests for reimbursement when itemized meal receipts are not provided. Individuals who have charged meals on a Springs Utilities' Purchasing Card should be required to repay Springs Utilities for all meals that are not substantiated by an original itemized receipt.

Springs Utilities' Response:

Springs Utilities partially agrees with the Office of the City Auditor's recommendation that requests for reimbursement should be denied when itemized meal receipts are not provided. Springs Utilities disagrees that management should deny all requests for reimbursement when itemized meal receipts are not provided. Reimbursement for meals without itemized receipts would be paid if the employee is able to provide valid reasoning to the manager/approver in order for him/her to allow the exception. Such reasoning must be also documented with the Expense Summary and approval must be obtained prior to reimbursement. Additional clarification of this requirement will be added to the Approver Responsibilities and section 6.2.1 of QBD #10003, Travel Administration, Version 03.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.2.1-Receipts, Reimbursable, and Non-reimbursable items states, "When the Traveler takes the trip, the Traveler must obtain and save all itemized original receipts for expense documentation. If the Traveler has used a P-Card or travel advance for a purchase, but does not have a receipt, they need to reimburse Springs Utilities for the amount of the transaction unless otherwise approved. Instances where an employee may forget to retain or lose a receipt or if a receipt was unattainable, it is up to the Approver to determine if the Traveler can recreate an itemized receipt for expense documentation. The recreation of the expense is needed so that the Approver can perform and document a detailed review and approve the expense. Detailed documented review should include signing the email or written notification of the itemized transaction, and inclusion with the applicable F03-Travel Expense Summary form."

- One of 24 travelers (4%) did not have an itemized meal receipt for which the traveler was reimbursed. The Expense Summary did not include documentation of special circumstances, which might explain the reasoning for an exception to stated policy.

We note that the error rate reduction from 41% to 4% is a great improvement.

Findings, Recommendations, and Responses – With Updated Status

4. Travel Expense Summaries were not submitted in a timely manner for 19% of the Travelers reviewed.

Auditor's Recommendation:

Expense Summaries should be completed in a timely manner in accordance with the Policy.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that Expense Summaries should be completed in a timely manner in accordance with section 6.2.4 of the Travel Administration process. Section 6.2.4 clearly states that when the Traveler returns from a trip they will provide all information and itemized original receipts to the Preparer, who will complete an Expense Summary (F03-10003) within two (2) weeks of the return date. To avoid the possibility of misinterpretation, the process document will be updated to state that the two week timeframe includes weekends and holidays. Additionally, if extenuating circumstances prevent the traveler from completing the Expense Summary within the required timeframe, documentation and approval of the extenuating circumstance will be required.

Springs Utilities is also evaluating the feasibility of having a centralized location in each department where designated administrative staff will be responsible for processing all Expense Requests and Expense Summaries.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.3.1 states, "When the Traveler returns from the trip they will provide all information and itemized original receipts to the Preparer within approximately five (5) working days of their return. The Preparer will submit an F03-Expense Summary for approval within approximately ten (10) working days upon receiving the receipts. Approver then has approximately five (5) working days to review and provide signature(s). If extenuating circumstances arise which prohibit these time-line guidelines from being achieved within reason, documentation of the extenuating circumstance should be included in the Expense Summary."

The revised policy extended the time allowed for "timely" completion of Expense Summaries from two weeks to four weeks. This extended time was also modified in the policy as an approximate time for completion. To test compliance with this policy, we checked to see if Expense Summaries were completed within 30 days of the traveler's return date.

Findings, Recommendations, and Responses – With Updated Status

- Two of the 27 Expenses Summaries (7%) were not filed within 30 days of the traveler's return date.

We note that the error rate reduction from 19% to 7% is a great improvement.

Findings, Recommendations, and Responses – With Updated Status

5. Some meal expenses were classified as miscellaneous expenses.

Auditor's Recommendation:

Springs Utilities should require all travelers to include all expenses that should be considered as part of the per day maximum guideline to be listed together on the Travel Expense Summary as Meals. Managers should review the Travel Expense Summaries to verify that the maximum daily guidelines have not been exceeded.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that managers should review the Travel Expense Summaries to verify that the maximum daily guidelines have not been exceeded. As required in QBD #10003, Travel Administration, version 03, section 6.2.3, reasonable costs for snacks will be reimbursed by Springs Utilities and such costs should be included in the above per day maximum guideline. Additional instructions will be added to the process document emphasizing that all costs for snacks, water, coffee or any other food purchased must be included in the daily meal section of the Expense Summary and are to be included in the maximum daily allowance for meals.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.2.3-Meals states, "Expenses for snacks or beverages will be reimbursed by Springs Utilities. Because receipts for snacks are often unavailable, such expenses should be included in the above per day maximum guideline and documented in the meal section of the F03-Expense Summary."

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

6. Itemized receipts were not available for some airfare and miscellaneous purchases.

Auditor's Recommendation:

Managers/supervisors should not approve a Travel Expense Summary that does not include all appropriate documentation. If receipts are occasionally lost and the manager/supervisor is provided a reasonable written explanation, such should be documented and retained with the Travel Expense Summary as required by the Policy.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that managers/supervisors should not approve a Travel Expense Summary that does not include all appropriate documentation. A checklist is being developed to aid in ensuring all appropriate documentation is present in the Expense Summary prior to granting approval. The checklist will accompany the Expense Summary and will be added as an attachment to the Travel Administration process.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.3.2-Meals states, "Use of the F13-Preparer Expense Summary Checklist is recommended to ensure the F03-Expense Summary is complete and all requirements have been met prior to Traveler and Approver approval. The Preparer should attach a copy of the F-14 Approver Expense Summary Checklist to the F03-Expense Summary for use by the Traveler and Approver during review."

- All of 20 employees who traveled by air had an itemized airline ticket.

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

7. Travelers obtained rental cars without proper approval.

Auditor's Recommendation:

When the policy indicates that approval by a Division Officer is required, such approval should be documented with the Travel Expense Summary.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that if approval by a Division Officer is required, such approval should be documented with the Travel Expense Summary.

Additionally, Springs Utilities is evaluating appropriate signature authority levels for all processes throughout the organization. QBD #12028, Delegation of Signatory Authority Regulation, version 01, will be approved by June 30, 2008.

Auditor's Follow-up:

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

8. A Travel Advance was issued to an employee who had a Purchasing Card.

Auditor's Recommendation:

Springs Utilities' management should ensure that P-Card users are not given Travel Advances.

Springs Utilities' Response:

Springs Utilities partially agrees with the Office of the City Auditor's recommendation that management should ensure that P-card users are not given Travel Advances. Section 6.1.9 of QBD #10003, Travel Administration, version 03 states that a Travel Advance will only be issued if the request is over fifty (\$50), and the traveler does not already have a P-Card, or if time prior to travel is too short to issue a P-Card prior to such travel.

In some instances, a Travel Advance may be necessary in order to avoid undue hardship to the employee. Travel Administration, QBD#10003, version 03 will be updated to provide additional instructions for times when the traveler needs to have cash available, but is unable to provide their own funds. Details surrounding the particular circumstance would need to be documented, approved, and attached to the Travel Request and Expense Summary.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.1.6-Travel Advances states, "A travel advance should not exceed the estimated out of pocket (i.e., non-P-Card or personal credit card) expenses for the trip. A travel advance will only be issued if the request is over one hundred dollars (\$100), the Traveler does not have a P-Card, if time prior to travel is too short to issue a P-Card prior to such travel and the employee plans on traveling often, or if the Traveler is unable to use their personal funds because doing so would cause an undue hardship."

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

9. Springs Utilities paid for more than the minimum number of nights at one conference.

Auditor's Recommendation:

Springs Utilities' management should ensure that travelers are only reimbursed for the minimum number of nights required.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that management should ensure that travelers are only reimbursed for the minimum number of nights required.

The checklist that is currently being developed to aid in ensuring compliance will include verifying the minimum number of nights required per traveler per trip. The checklist will accompany the Expense Summary and will be added as an attachment to the Travel Administration process.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.3.2. states, "Use of the F13-Preparer Expense Summary Checklist is recommended to ensure the F03-Expense Summary is complete and all requirements have been met prior to Traveler and Approver approval. The Preparer should attach a copy of the F-14 Approver Expense Summary Checklist to the F03-Expense Summary for use by the Traveler and Approver during review."

- Compliance could not be determined for one of 27 employees (4%) because documentation was not included in the travel packet regarding dates of the conference.

Findings, Recommendations, and Responses – With Updated Status

10. Several travelers and one manager did not sign Expense Summaries.

Auditor's Recommendation:

Travelers and Management should sign all Expense Summaries to document that the Expense Summaries are accurate, have been reviewed, and are approved.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that both Travelers and Management should sign all Expense Summaries to document that the Expense Summaries are accurate, have been reviewed, and are approved. A checklist is being developed to aid in ensuring all signatures and approvals are obtained. The checklist will accompany the Expense Summary and will be added as an attachment to the Travel Administration process.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.3.2 states, "Use of the F13-Preparer Expense Summary Checklist is recommended to ensure the F03-Expense Summary is complete and all requirements have been met prior to Traveler and Approver approval. The Preparer should attach a copy of the F-14 Approver Expense Summary Checklist to the F03-Expense Summary for use by the Traveler and Approver during review."

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

11. A Purchasing Card was used to pay college tuition.

Auditor's Recommendation:

Springs Utilities should require employees, including managers/supervisors, to abide by the Purchasing Card Regulation. The regulation indicates that the P-Card should not be used to pay college tuition.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that employees should be required to abide by the Purchasing Card Regulation. Springs Utilities will comply with the provisions of QBD #11148, Purchasing Card (P-Card) Regulation, version 01, section 4.9 which details the types of items that cannot be purchased with a purchasing card. This includes college courses and tuition.

Further communications will be developed and communicated by December 31, 2007, to ensure all P-card holders have reviewed the purchasing card regulation and verify their understanding of the content.

Auditor's Follow-up:

No exceptions were found.

Findings, Recommendations, and Responses – With Updated Status

12. **The Policy does not require travelers to document single occupancy rates when they are accompanied on a trip.**

Auditor's Recommendation:

Springs Utilities should consider revising the Policy to require travelers who are accompanied on a trip to document the room rates available. Seminars and/or conferences may have negotiated special room rates, and the room rate may be the same for single or double occupancy. Requiring the available rates to be documented would allow managers/supervisors to verify that Springs Utilities' policies are being followed.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that travelers document the room rate for single occupancies. QBD #10003, Travel Administration, version 03, section 6.2.2 states that lodging reimbursement will be limited to the single occupancy rate. If a higher, multiple occupancy rate is paid because a traveler's family member or other person is sharing the lodging, the traveler must pay the difference in the room rate. Springs Utilities will revise the document to require that documentation of room rates be included with the Travel Expense Summary.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 6.2.2 states, "Lodging reimbursement will be limited to the single occupancy rate. If a Traveler's family member or other person is sharing the lodging, the Traveler must document the single and multiple occupancy room rates and include them with the F03-Expense Summary. If the multiple occupancy rate is higher than the single occupancy rate, the Traveler must pay the difference."

- One of 22 employees (5%) did not have an itemized hotel receipt.

Findings, Recommendations, and Responses – With Updated Status

13. **The Policy does not require approvers to document approval of questionable charges.**

Auditor's Recommendation:

Springs Utilities should consider revising the Policy to include instructions for travelers and approvers to document why approval was given for charges that may be considered questionable. Recognizing that Springs Utilities records are subject to the Colorado Open Records Act, documentation should be available to assure citizens that all expenses incurred were reasonable and frugal based on the specific details of a situation. The documentation may be an email explaining the reason the traveler viewed the expense as economical and showing good judgment. The approver should sign the documentation and comment on the appropriateness of the charge.

Springs Utilities' Response:

Springs Utilities agrees with the Office of the City Auditor's recommendation that the Travel Administration policy should include instructions for travelers and approvers to document why approval was given for charges that may be considered questionable. QBD #10003, Travel Administration, version 03 will be updated in the Responsibilities and Process section requiring travelers to provide documentation for all charges that may be considered questionable. Approval of the questionable charge(s) will be required for reimbursement.

QBD #10003, Travel Administration, version 03 will be updated and approved by December 31, 2007.

Auditor's Follow-up:

QBD #10003, Travel Administration, Version 4 was approved February 4, 2008. Section 5.3-Approver states, "The Approver is responsible for: If circumstances have required the employee to deviate in any way from the Travel Policy, providing written approval of the deviation and reimbursement of the expense."

We did not find any questionable charges that did not have a documented explanation.

No exceptions were found.