

Audit of Commissioner Travel to Bend Oregon

Bryan Thompson Utah County Clerk/Auditor

2017

NACO WIR Conference in Bend, OR– May 23rd – May 26th, 2017

The initial travel request made by Commissioner Graves was on 5/3/17 for the following:

- Register - \$480
- Per Diem Allowances - \$194.70
- Parking - \$36.00
- Mileage - \$52.11
- Lodging - \$1,319.73
- Car - \$223.00
- Bag Fees - \$50.00
- Airfare - \$560.40

These requested amounts total \$2,915.94 which is \$103.31 less than the actual amount recorded in the Utah County travel system.

The approval from the Division Head (Commissioner Lee) was on 5/9/2017. The approval from the Department Head (Tim Taylor of the Attorney's Office) was on 5/10/17. Commissioner Ivie's approval was on 5/12/17. Commissioner Graves' approval was on 5/15/17. Approval from Robert Baxter (Purchasing Agent) was on 5/15/17. Approval from the Danene Jackson (Financial Officer) was on 5/11/17 and had several comments. The comments were as follows:

1. Wrong Registration Rate: County is Member of NACO. Overpay of \$50.
2. Why can car rental not be shared between two commissioners traveling to the same conference?
3. Federal Daily Lodging rate is \$105/night + taxes.

The initial travel request made by Commissioner Ivie was on 4/4/17 for the following:

- Register - \$455
- Per Diem Allowances - \$354.00
- Parking - \$54.00
- Mileage - \$65.27
- Lodging - \$1,078.30
- Car - \$234.92
- Bag Fees - \$50.00
- Airfare - \$330.40

These requested amounts total \$2,621.89 which is \$526.15 less than the actual amount recorded in the Utah County travel system.

The approval from the Division Head (Commissioner Lee) was on 4/7/2017. The approval from the Department Head (Jeffrey Buhman County Attorney) was on 4/17/17. Commissioner Ivie's approval was on 4/19/17. Commissioner Graves' approval was on 4/19/17. Approval from

Robert Baxter (Purchasing Agent) was on 4/20/17. Approval from the Danene Jackson (Financial Officer) was on 4/17/17 and had several comments. The comments were as follows:

1. Lunch provided for on the 26th?
2. Federal Lodging Rate: \$105/night + taxes; shouldn't pay \$2 nightly fee for nature center; county shouldn't pay parking required by personal stay
3. Could have saved \$25 thru online register

When comparing the travel requests and subsequent purchase orders from Commissioners Graves and Ivie it appears that there is a great dissonance in the travel practices within the Commissioners office. If both Commissioners knew they were attending this conference, then why were the travel requests made a month apart?

Registration

Commissioner	Date of Travel Request	Amount Requested	Actual Expense	Purchase Order Date	Incoive / Receipt Date
Graves	5/3/2017	\$ 480	\$ 480	6/19/2017	5/2/2017
Ivie	4/4/2017	\$ 455	\$ 455	4/26/2017	3/23/2017

Both Commissioners paid for the conference registration before the travel requests and purchase orders were made. Also, they both submitted purchase orders more than a month after spending County funds. In addition, both Commissioners paid for the conference registration before approvals were given. Under the Section B. Pre-Authorization of the Utah County travel policy it states that, "Travel requests should be submitted and approved before travelers commit to any out-of-state or overnight in-state travel." Further it states that,

The sequence of approval for all County-paid travel is as follows:

1. Department head approval (Commission travel will be approved by the County Attorney).
2. Auditor review and comments to verify availability of funds.
3. Commission approval (requires approval of two Commissioners).

What was the reason that Commissioners Graves and Ivie spent county funds before approvals were given? Also, what is the reason that Commissioner Graves spent \$35 more than Commissioner Ivie for registration?

Per Diem

Commissioner	Date of Travel Request	Amount Requested	Actual Expense	Purchase Order Date	Incoive / Receipt Date
Graves	5/3/2017	\$ 194.70	\$194.70	5/15/2017	5/15/2017
Ivie	4/4/2017	\$ 354.00	\$188.80	4/20/2017	4/27/2017

Conference registration shows that lunch was provided on 5/25/17 and 5/26/17. Commissioner Graves' flight itinerary shows a departure time of 12:35 P.M. on 5/26/17 from the Redmond Municipal Airport which is about 45 minutes away from the Sunriver Resort. This means that Commissioner Graves did not attend the meetings on Friday and therefore could not have taken advantage of the lunch provided.

Commissioner Ivie's flight itinerary shows a departure time of 12:25 P.M. on 5/28/17 from the Redmond Municipal Airport. This means that Commissioner Ivie was available to attend the conference provided lunch on 5/26/17 and thus should not have been paid per diem as mentioned in the previous paragraph.

If the Commissioners attended the same conference, then why was there \$159.30 difference in the amount requested? When reviewing the dates and times that the Commissioners were at the conference and comparing them to the travel policy regarding per diem it appears that both Commissioners were paid an additional \$17.70 that should not have been claimed. Why were these meals claimed?

Lodging

Commissioner	Date of Travel Request	Amount Requested	Actual Expense	Purchase Order Date	Incoive / Receipt Date
Graves	5/3/2017	\$1,319.73	\$1,309.47	5/15/2017	5/2/2017 5/26/2018
Ivie	4/4/2017	\$1,078.30	\$ 848.63	4/20/2017 6/22/2017	3/8/2017 5/28/2017

Commissioner Ivie booked his lodging at the Sunriver Resort nearly two months before Commissioner Graves. Thus, Commissioner Ivie's nightly rate was \$215.66 and Commissioner Graves' nightly rate was \$436.49 (\$220.83 difference). Why did Commissioner Graves wait so long to reserve a room?

It appears that Commissioner Ivie decided to extend his stay for personal reasons but had the County pay for his Friday night accommodations at the Sunriver Resort. The nightly rate including taxes and fees was \$215.66. The conference had a closing luncheon scheduled from 12:30 P.M. to 2:00 P.M. This left ample time to travel from Bend, OR back to Utah on the final day of the conference. The county should not have paid for Commissioner Ivie's Friday night lodging.

Commissioner Ivie waited six weeks to submit a purchase order from the date that he reserved his room and four weeks before he submitted his travel request. In addition, the remaining balance on Commissioner Ivie’s room didn’t have a purchase order until four weeks after he paid the balance. Commissioner Graves submitted his purchase order two weeks after he reserved his room and a day before he submitted his travel request. Why did both Commissioners commit to out-of-state lodging before approvals were given and purchase orders made?

Vehicle Rental

Commissioner	Date of Travel Request	Amount Requested	Actual Expense	Purchase Order Date	Incoive / Receipt Date
Graves	5/3/2017	\$ 223.00	\$386.57	N/A	5/26/2017
Ivie	4/4/2017	\$ 234.92	\$157.40	6/22/2017	5/28/2017

The receipt provided by Commissioner Graves shows that a Ford F-150 was rented from Alamo and driven 148 miles. What was the need to rent a truck when more economical options are available? The roundtrip distance from the Redmond Municipal Airport to the Sunriver Resort is roughly 68 miles. The leaves 80 miles driven over 5/24/17 and 5/25/17. If Commissioner Graves attended the conference on 5/24 and 5/25, then where and for what County purpose did Commissioner Graves add so many additional miles? Also, the receipt shows that Alamo added 12 gallons of gas at \$3.91/gallon (\$46.90 total). The average gas price in Bend, OR as of 1/11/18 was \$2.743/gallon and as of 1/11/17 it was \$2.508/gallon according to AAA. By not filling up the vehicle prior to return, the County paid around \$1.25 more per gallon. This amount might be immaterial, but it is still a wasteful use of taxpayer funds.

By contrast, Commissioner Ivie rented a Jeep Renegade from Avis which gave Commissioner Ivie a 10% discount. The Renegade gets up to 24 miles per gallon in the city and 31 miles per gallon on the highway. Whereas, the F-150 gets up to 20 miles per gallon in the city and 26 miles per gallon on the highway.

What was the reason that the Commissioners didn’t use the same rental company? By not coordinating on the rental vehicles Commissioner Graves spent \$229.17 more than Commissioner Ivie. This difference seems unnecessary and poor use of taxpayer funds. In addition, there is no date shown on the purchase order for Commissioner Graves. Therefore, it is unclear if the purchase order was submitted before or after the actual expense occurred. Commissioner Ivie submitted his purchase order three-and-a-half weeks after the expense occurred.

Airfare

Commissioner	Date of Travel Request	Amount Requested	Actual Expense	Purchase Order Date	Incoive / Receipt Date
Graves	5/3/2017	\$ 560.40	\$560.40	6/19/2017	5/2/2017
Ivie	4/4/2017	\$ 330.40	\$330.40	4/26/2017	3/9/2017

Commissioners Graves and Ivie took the same outbound flight but booked their flights nearly two months apart. By booking early, Commissioner Ivie paid \$230 less than Commissioner Graves. Why did Commissioner Graves wait so long to book his flight?

Both Commissioner Graves and Ivie booked their flight before travel requests were made and approvals were given. In addition, Commissioner Graves booked his flight one day before the travel request and eight weeks before he submitted a purchase order. Commissioner Ivie booked his flight four weeks before the travel request and seven weeks before he submitted a purchase order. Why were County funds used before approvals were given?

Bag Fees, Mileage, Parking

These expenses appear reasonable for both Commissioner Graves and Commissioner Ivie.

Commissioner Responses

Commissioner Ivie's executive assistant, Spring Campbell, met with internal auditors on 3/20/18 to discuss the findings related to per diem, lodging, and the overall timing of when public funds were committed to.

Spring mentioned that NACO cancelled the lunch provided on 5/26/17. For this reason, Commissioner Ivie claimed lunch per diem on this date. This appears reasonable and it is the opinion of the internal auditors that there is no need for Commissioner Ivie to reimburse the County.

Commissioner Ivie extended his stay in Bend, OR to spend time with his family. The County paid for his lodging the night of 5/26/17. Spring stated that Commissioner Ivie attended all NACO meetings on the 26th and had additional meetings with other government officials after the conference. This prevented him from booking airfare that would allow him to return home at a reasonable time the evening of the 26th. This appears reasonable and it is the opinion of the internal auditors that there is no need for Commissioner Ivie to reimburse the County.

The issue surrounding the committing of public funds before the travel request was made was the result of Spring taking advantage discounts available through NACO and other travel sites. Although it is County policy to have the approval of travel requests before committing public funds these findings suggest that the current travel policy should be reviewed for possible updates.

