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Subject: Follow-up on the County-wide Travel Expense and Process Audit

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An audit of the County-wide travel expense and process was completed in fiscal year 2023. The audit objective was to evaluate the travel expense and process for efficiencies and to review the policy and procedures, to verify compliance and completeness of submitted travel permission forms and travel expense claims forms.

This report provides an update from the Comptroller's Department on the status of the recommendations made in the original audit report, outlining the actions taken by management to address the findings and improve the control environment related to travel expenses. Our follow-up process ensures accountability and transparency in the implementation of corrective actions and helps to track the progress towards achieving audit objectives.

The following is a restatement of the recommendations made by the Internal Audit Division with the inclusion of the management's response:

- Implement use of a County-sponsored card similar to GSA SmartPay® 3 program utilized by U.S. government agencies and tribal governments.
  - **Management Response:** *There is a delay in the implementation of the County-sponsored card similar to GSA Smart Pay as, per Tina Garvey at Bank of America, the bank has temporarily suspended this service via email on December 13, 2023.*
- Management throughout the County should reiterate the importance of complying with the travel policy and procedures and that procurement cards cannot be used for travel expenses.
  - **Management Response:** *Management has reiterated the importance of complying by updating the Travel Procedure and discussed at a Department Head's meeting. (January/February 2024)*
- Modify a position within a department, especially those that travel frequently, to include verbiage to the effect of being a travel coordinator for the entire department

or division (depending on the structure of the organization), train this person as the travel coordinator and encourage departments to cross-train employees in case of illness, vacations, and turnover to enhance compliance.

- **Management Response:** *Communication has been afforded to the department stressing the benefits of appointing someone to act as travel coordinator.*
- Update the travel policy and procedures to ensure it addresses: a) Maximum for tipping; b) Include a procedure for cancellations so accounting can better track refunds or airline vouchers; c) Clarifying when an employee can claim the incidentals on a travel claim; d) An approval process in place to accommodate additional claims for extraordinary circumstances (i.e., flight delayed due to weather or mechanical issues); or explain on the reimbursement form the need for additional claims; e) Clarify third-party booking sites should not be used, as the hotel folio required to process a travel claim cannot be obtained from the hotel; f) A policy for emergency travelers, typically utilized by HSA or Sheriff's Office, as current policy is difficult to navigate when the employee is leaving immediately; g) Employees cannot share room while traveling.
  - **Management Response:** *The travel procedure has been updated to include each of the items listed. This procedure has been sent to the departments and has been posted on the Comptroller's intranet site. (March 2024)*
- Depending on a cost-benefit analysis, streamline the permission to travel and travel claim process by either: a) Installing and implementing a computerized travel module within SAP or another travel program (DefenseTravel Management Office utilized by the Department of Defense), or b) Create a web based electronic filing system similar to the form used on the technology services intranet for installing software (Seamless Docs).
  - **Management Response:** *Technology Services and Accounts Payable continue to work together to implement an electronic process for travel claims.*
- Implement online training course for travelling through Bridge to assist in communication of updates with the travel policy by requiring employees to take at least annually; promote continuous training on travel policy and procedures.
  - **Management Response:** *An online training program has been placed on Bridge. (March 2024)*
- Employees sign and acknowledge that the travel procedure was reviewed and training was completed prior to the submission of the travel claim; can be included

on the Seamless Docs as a checkbox before proceeding similar to a box for Terms and Conditions.

- **Management Response:** *The permission to travel form has been updated to include acknowledgement that the employee has read and understand the travel procedures. (March 2024)*
- Align the budgeted travel expense and actual travel expense by working with the Budget Division to reappropriate the funds to the appropriate accounts or by using the monies as intended for traveling.
  - **Management Response:** *Departments are required to review their expenses and to work with the Budget Division to reappropriate the funds for travel.*
- Include a breakdown or step-by-step process on how to fill out a travel claim and permission to travel form on SharePoint, similar to the procurement card directions.
  - **Management Response:** *A breakdown and step-by-step process on how to fill out a travel claim and permission to travel form is included in the Bridge training. (March 2024)*
- Provide explanation on the fillable fields on the travel forms (i.e., when to claim mileage, when to claim incidental expenses, how to calculate per diem, etc.); or create reference material identifying allowable and examples of not allowable expenses.
  - **Management Response:** *An explanation is provided on the fillable forms and expense allowability in the Bridge training. (March 2024)*
- Restructure the approval process of the permission to travel form and travel claim form to include those responsible for the budget (i.e., fiscal compliance officer or travel coordinator) and the division manager with a notification to the department head.
  - **Management Response:** *The restructuring of the approval process is the responsibility of the individual departments, however the Comptroller's Department reviews the signature authority of each permission to travel form for appropriate authority.*
- As the policy for charging incidental claims has changed, update the permission to travel form to include these amounts in the totals.
  - **Management Response:** *The permission to travel form has been updated. (March 2024)*

- Adequately document communication for delinquent travel claims by adding notes within SAP with a minimum of contact date and who was contacted or supplemental documentation detailing communications.
  - **Management Response:** *Notes are included in SAP detailing the requested/required information. (ongoing)*
  
- Adhere to the record retention policies of three years for supporting documentation of travel expenses as outlined by the Nevada State Library, Archives & Public Records [NRS 11.190 (3)(d), NRS 356.624, NRS 239D.030, NAC 239.165 (1)(2)]
  - **Management Response:** *The County adheres to retention policies. As documentation is stored electronically, this is managed by the Technology Services Department.*

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