



ARLINGTON  
VIRGINIA

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# Internal Audit Report - Expense Reimbursement

Report Date: December 21 2018

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# TRANSMITTAL LETTER

December 21, 2018

Ms. Maria Meredith  
Director, Department of Management and Finance & CFO

Mr. Rahul Bhalla  
Comptroller, Department of Management and Finance

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Pursuant to the contract and related statement of work for Arlington County, Virginia ("the County"), we hereby present the internal audit of the County's expense reimbursement process. Our report is organized in the following sections:

<b>Executive Summary</b>	This section includes a background summary of the function, the objectives and approach, and a detailed description of the observations noted during this audit. Identified with each observation is the recommended action(s), and management's corrective action plan, including the responsible party and estimated completion date.
<b>Background</b>	This section provides an overview of the function within the process and pertinent operational control points and related compliance requirements.
<b>Objectives and Approach</b>	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
<b>Process Maps</b>	This section illustrates process maps, which identifies data flow, key control points and any identified gaps.

As described in our objectives and procedures outlined on pages 12 and 13 of this report, the observations noted are based on our analysis of the processes, documents, records and information provided to us by the County. This audit focused on evaluating the soundness of internal control policies to safeguard assets and on reviewing compliance with County policies. We offer no assurances that schemes or fraudulent activities have not been, or are not currently being perpetrated by any person within the areas reviewed.

We would like to thank the staff and all those involved in assisting RSM US LLP in connection with this internal audit of the County's expense reimbursement process.

Respectfully Submitted,

*RSM US LLP*

**RSM US LLP**

## EXECUTIVE SUMMARY

### Background

Arlington County offers employees the ability to receive reimbursements or cash advances for business expenses incurred on the job. The expense reimbursement program functions similarly to the Purchase Card (“PCard”) program, however employees are required to pay business expenses up front and be reimbursed after the expenses are incurred, rather than applying business expenses to a County issued PCard. The total amount reimbursed through the program was ~\$749,000 from July 1, 2017 to September 10, 2018. In addition to business expenses, the expense reimbursement program is utilized to reimburse employees for benefits such as tuition reimbursement and the Live Where You Work (“LWYW”) program.

The County’s online expense management system, Oracle’s iexpense module known as PRISM in the County, is used by employees to submit expense reimbursement requests, while OnBase, the County’s document retention database is utilized to store receipts and other required support for reimbursement. The expense reimbursement program as a whole is monitored by the Department of Management and Finance, and all expense reimbursements should comply with applicable County policies and procedures.

The County maintains various policies and procedures applicable to the reimbursement process such as Travel, Tuition Reimbursement, Live Where You Work, and the Purchasing Card policies. County employees have access to these policies through the County intranet, which provides guidance to employees on the submission process for reimbursement requests, including prohibited expenses.

### Overall Summary / Highlights

The observations identified during our assessment are detailed within the pages that follow. We have assigned relative risk or value factors to each observation identified. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. There are many areas of risk to consider in determining the relative risk rating of an observation, including financial, operational, and/or compliance, as well as public perception or ‘brand’ risk.

### Objectives and Scope

The objective of this internal audit was designed to evaluate the effectiveness and adequacy of key processes and control functions for expense reimbursements, and assess compliance with applicable County policies and procedures. This involved the evaluation of the appropriateness of expenses reimbursed and the adequacy of program administration and oversight, including controls, to safeguard the County from errors, fraud, waste, and abuse. Specific procedures included:

- Identify and assess the effectiveness of segregation of duties and access controls applicable to the in-scope processes and systems;
- Assess the adequacy of the applicable policies, procedures and guidelines;
- Assess the adequacy of document retention procedures related to expense reimbursement;
- Test a sample of expense reimbursements for proper justification, approval, and documentation of receipt by the responsible persons;
- Review of forms utilized; and
- Data analytics, by combining data from applicable sources, to identify transactions with an elevated risk of fraud, misuse, and abuse.

The scope of this internal audit encompassed 15,613 reimbursement transactions from July 1, 2017 to September 10, 2018.

Fieldwork was performed September 2018 through November 2018.

Number of Observations by Risk Rating (See page 13 for rating definitions)			
	High	Moderate	Low
Internal Audit – Expense Reimbursement	2	1	-

We would like to thank all Arlington County team members who assisted us throughout this internal audit.

## EXECUTIVE SUMMARY (CONTINUED)

### Detailed Observations

Observation	1. Policies and Procedures
<p style="text-align: center;"><b>High</b></p>	<p>The County does not maintain an all-inclusive policy specific to expense reimbursements. Various policies, such as the <i>Purchase Card Policy</i> and the <i>County Travel Policy</i> are utilized to establish guidelines for the Expense Reimbursement program.</p> <p>The following four (4) expense reimbursements noted during our transactional testing would be considered non-compliant based on the <i>Purchase Card Policy</i>, however were approved and reimbursed through the Expense Reimbursement program.</p> <p>Based on prohibited purchases identified by the <i>Purchase Card Policy</i> the following reimbursements should also be non-compliant:</p> <ul style="list-style-type: none"> <li>• Purchase of eight (8) standing desks for \$3,960 – prohibited “Purchase of furniture”;</li> <li>• Online purchase of a carbon monoxide reader for \$327 – prohibited “Goods delivered to a non-County government address”;</li> <li>• Online purchase of a laptop briefcase for \$30 – prohibited “Goods delivered to a non-County government address”; and</li> <li>• Purchase of \$250 of software related expenses – prohibited “Technology related expenses”.</li> </ul> <p>Additionally, there is no formal employee training for Expense Reimbursements. The various policies referenced above are available for review on the County Intranet; however, this is the only resource for employees to be educated regarding the requirements of the Expense Reimbursement program.</p> <p>Centralized, complete and documented policies and procedures allow a process to be executed effectively in a controlled manner. Effective policies and procedures decrease the risk of fraud/misuse, and strengthen the ability to provide proper management over the County’s expense reimbursement program.</p> <p>Without appropriate training to accompany complete policies, the County is at risk of misappropriation of County funds due to misuse of the program.</p>
<p><b>Recommendation</b></p>	<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>• Create centralized policies and procedures specific to the expense reimbursement program; including roles and responsibilities of employees and reviewers, and all applicable regulations, guidelines and processes.                         <ul style="list-style-type: none"> <li>○ Develop a County-wide meal policy.</li> <li>○ Include instances when expense reimbursements are allowable, that would be non-compliant if purchased by Purchase Card. Example, “Goods delivered to a non-County government address”.</li> </ul> </li> <li>• Review policies and procedures, at least, annually and update, as needed (include the revised date within the document).</li> <li>• Notify employees of any updates to related policies and procedures. For example, formalized training, instructional video(s), newsletter, etc.</li> </ul>

## EXECUTIVE SUMMARY (CONTINUED)

### Detailed Observations (continued)

Observation	1. Policies and Procedures (continued)
<p><b>Management’s Action Plan</b></p>	<p><b>Response:</b> We are in the process of finalizing an overarching Expense Reimbursement Policy which would follow the requirements of IRS Code. Similarly, we are in the process of developing a Meal Policy. The County does not favor amending the policies to include all and every possible exception. So, while we will continue to – broadly - disallow deliveries to a non-County government address, we also recognize that there may be exceptions. The decision to relax this restriction is made upon an exercise of business judgment and the circumstances of each case. The items noted as non-compliance were all purchased for valid County business needs. We agree that, ideally, a review of policies should take place every year, but on account of resource restrictions, we are committed to reviewing the policies on demand or when we are made aware of anomalies. We support the recommendation to train County staff on policies and procedures. DMF is pursuing a plan to put on a ‘Roadshow’ to instruct County personnel on policy requirements.</p> <p><b>Responsible Party:</b> Comptroller</p> <p><b>Target Date:</b> September 30, 2019</p>

## EXECUTIVE SUMMARY (CONTINUED)

### Detailed Observations (continued)

Observation	2. Expense Approval and Supporting Documentation
<p style="text-align: center; background-color: red; color: white; padding: 5px;"><b>High</b></p>	<p>As part of our transactional testing of sixty-six (66) expense reimbursement samples, we identified the following:</p> <p><b><u>Expense Review and Approval:</u></b></p> <p>For each submitted expense reimbursement request, there are two levels of review; an assigned Department Budget Analyst and an employee’s direct supervisor, who are responsible for validating that reimbursement requests are reasonable, legitimate and compliant. If reimbursement requests do not meet applicable requirements, the requests are rejected or additional information should be requested.</p> <p>We noted the following expense reimbursements that should have been identified through the review process as non-compliant or requiring additional information:</p> <ul style="list-style-type: none"> <li>• Two (2) instances in which a duplicate reimbursement request for airfare, amounting to \$1,516, was submitted, approved and reimbursed. <i>Note – As a result of this Internal Audit, the employee reimbursed the County.</i></li> <li>• One (1) instance in which a PCard expense of \$1,674 was submitted through general reimbursement in error, but was still approved. <i>Note – Prior to this Internal Audit, the issue was identified and the employee reimbursed the County.</i></li> </ul> <p>Without consistent and thorough review of reimbursement requests, the County is at risk of reimbursing duplicate, prohibited or fraudulent reimbursement requests.</p> <p><b><u>Travel Expense Documentation:</u></b></p> <p>The <i>Required Documentation</i> section of the <i>County Travel Policy</i> states:</p> <p style="padding-left: 40px;"><i>“County employees are required to submit itemized receipts for their travel expenses. All receipts, conference and training schedules, details of expenses, explanations, any necessary approvals and approvals for exceptions to the Travel Policy must be electronically attached to the Internet Expense Report... The employee must submit proof of payment such as a copy of cancelled check or their own credit card statement that clearly shows a requested reimbursement was paid for by the employee and not by the County P-card. All associated receipts must be attached to the Internet Expense Report for both General Reimbursement and P-Card Reconciliation.”</i></p> <p>We noted:</p> <ul style="list-style-type: none"> <li>• Twenty-eight (28) instances, amounting to \$11,909, of travel related expenses that did not include the employee’s proof of payment. <i>Note –These expenses do not appear to have been paid for with a County PCard based on a reconciliation to PCard transactions incurred during the same period.</i></li> <li>• Three (3) instances, amounting to \$38, of travel related expenses that did not include an itemized receipt.</li> </ul>

## EXECUTIVE SUMMARY (CONTINUED)

### Detailed Observations (continued)

Observation	2. Expense Approval and Supporting Documentation (continued)
	<p><b><u>Per Diem Documentation:</u></b></p> <p>The <i>Pre-Approval Process – Overnight Travel</i> section of the <i>County Travel Policy</i> states:</p> <p><i>“The written approval must include the purpose of the travel, location, length of stay and approximate costs including per diem allowance for the intended destination. This written approval can be contained in an email and must be attached to the General Reimbursement and/or the P-Card Reconciliation report submitted through Internet Expense Reports in PRISM.”</i></p> <p>We noted:</p> <ul style="list-style-type: none"> <li>• Six (6) instances, amounting to \$7,644, of per diem expense related to overnight travel that did not include documented written approval including approximate per diem costs.</li> </ul> <p><b><u>Mileage Documentation:</u></b></p> <p>The <i>Travel Expense – Reimbursable</i> section of the <i>County Travel Policy</i> states:</p> <p><i>“For mileage reimbursement, the minimum requirement for documentation is a street name and city/state for both the destination and arrival... Travelers will not be reimbursed for mileage to and from their homes; mileage will be reimbursed based on the employee’s regular work location as a starting point. Personal mileage unrelated to business may not be claimed. Mileage reimbursement does not apply to those employees using a County vehicle.”</i></p> <p>We noted:</p> <ul style="list-style-type: none"> <li>• Two (2) instances, amounting to \$98, in which no information regarding a travel start or destination point was included within the reimbursement report details.</li> </ul> <p><i>Note: Support for both instances was located as a result of the audit, but was not uploaded into PRISM originally.</i></p> <p>Without proper supporting documentation, a reviewer will have difficulty determining expense justification and context, possibly leading to prohibited, erroneous, or fraudulent charges.</p>
<b>Recommendation</b>	<p>We recommend that re-emphasis be provided to all County employees and assigned reimbursement approvers of the required supporting documentation and review process to substantiate expense reimbursements. The re-emphasis can be accomplished by distributing the results of this internal audit, including updated policies and procedures. See observation #1 recommendation.</p>



## EXECUTIVE SUMMARY (CONTINUED)

### Detailed Observations (continued)

Observation	2. Expense Approval and Supporting Documentation (continued)
<b>Management's Action Plan</b>	<p><b>Response:</b> We agree that a re-emphasis on policies is needed periodically. DMF takes this suggestion seriously. The Director of DMF has intervened personally where infractions of policy are noted and has escalated the matter up through the concerned Department. There is also a monthly standing meeting between DMF and Finance &amp; Budget analysts where policy matters are routinely addressed. For the two instances where there was no information regarding travel start or destination, the appropriate documentation has been provided and there was an oversight that it was not attached in PRISM. As stated in the previous recommendation, DMF will be undertaking a 'Roadshow' to re-emphasis policies and procedures.</p> <p><b>Responsible Party:</b> Comptroller</p> <p><b>Target Date:</b> June 30, 2019</p>

## EXECUTIVE SUMMARY (CONTINUED)

### Detailed Observations (continued)

Observation	3. Expense Reimbursement Program Monitoring
<p><b>Moderate</b></p>	<p>There is no process in place for program level monitoring of employee expense reimbursements.</p> <p>Program level monitoring through on-going data analytics provides additional transparency into expense oversight and decision making and decreases the risk of prohibited, erroneous or fraudulent charges.</p>
<p><b>Recommendation</b></p>	<p>We recommended that the County implement an automated expense reimbursement monitoring program through data analytics. Potential benefits could include: greater capacity to implement policy and compliance with policy; optimize travel costs; dashboard and trends relating to expenses and policy; and identify potential red flags.</p> <p>For illustrative purposes, some example monitoring elements may include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• Period-over-period spend;</li> <li>• Project specific, vendor specific and region specific insight;</li> <li>• Alerts for jump in reimbursement spend;</li> <li>• Top expense type;</li> <li>• Top department / division spend;</li> <li>• Duplicate entries (i.e., prior submission);</li> <li>• Outlier entries (i.e., lavish spender);</li> <li>• Individuals / departments consistently under receipt thresholds;</li> <li>• Number of reimbursements and advances given out during a defined time period;</li> <li>• Individuals / departments consistently in excess of expense guidelines; and</li> <li>• Other customizable figures.</li> </ul>
<p><b>Management's Action Plan</b></p>	<p><b>Response:</b> Within the constraints of our limited resources, we will perform this analysis periodically.</p> <p><b>Responsible Party:</b> Comptroller</p> <p><b>Target Date:</b> Ongoing</p>

## EXECUTIVE SUMMARY (CONTINUED)

### Improvement Opportunities

#### Expanded Use of PCard Program

Between July 1, 2017 and September 10, 2018, 15,613 expense reimbursement transactions occurred. Of these reimbursements, eighty (80) County employees that do not currently have a PCard, utilized the expense reimbursement program ten (10) times or more for expense types that are PCard eligible to purchase (ex. meals). These transactions summed to ~\$330,000, and if purchased utilizing a PCard, would have generated a rebate of ~\$6,600. See below for additional counts related to this analysis.

Greater Than	Count
10 reimbursements	80
20 reimbursements	26
30 reimbursements	16
50 reimbursements	8

The County should review and analyze the cost / benefit of expanding the use of the PCard program and issuing a card to frequent users of the expense reimbursement program, such as the individuals identified above. If the County expands the PCard program, additional detail will be needed within the Expense Reimbursement policy (see Observation #1) as to when a PCard should be used. An effective PCard program reduces the risk of prohibited transactions through built-in controls and a robust review process.

#### Use of Travel Management Company

The County currently allows employees to book airfare, lodging and rental cars, as needed, for approved work related travel themselves. The County should consider utilizing a travel management company for employees to book business related travel through. Benefits could include:

- Cost savings through leverage of large travel network
- Better rates through the use of specific pricing guidelines. Opposed to employees selecting travel arrangements based on convenience rather than price. If employee must book travel that is out of the compliance, set within the travel system, they would be prompted to provide reason from a drop-down (schedule, length of flight, etc.)
- Potential frequent flyer program benefits
- Ability to utilize one card on file for all travel to maximize reimbursements and monitoring
- Time savings by facilitating employees book travel efficiently and according to policy
- Additional support

#### Travel Advances

As requested by employees, the County provides funds, in advance, to employees with planned business travel (“travel advances”). This process requires additional time and consideration since a reconciliation takes place after expenses are incurred. The County should minimize the use of travel advances given the level of effort required, potential for manual error, and current financial technology.

## BACKGROUND, OBJECTIVES AND APPROACH

### Background

#### **Overview**

Arlington County offers employees the ability to receive reimbursements and/or cash advances for business expenses incurred on the job. The expense reimbursement program functions similarly to the Purchasing Card program, however employees are required to pay business expenses up front and be reimbursed after the expenses are incurred, rather than applying business expenses to a County issued PCard. The total amount reimbursed through the program was ~\$749,000 from July 1, 2017 to September 10, 2018. In addition to business expenses, the expense reimbursement program is utilized to reimburse employees for benefits such as tuition reimbursement and the Live Where You Work (“LWYW”) program.

The County’s online expense management system, PRISM, is used by employees to submit expense reimbursement requests, while OnBase, the County’s document retention database is utilized to store receipts and other required support for reimbursement. The expense reimbursement program as a whole is monitored by the Department of Management and Finance, and all expense reimbursements should comply with applicable County policies and procedures.

Due to the varying nature of business related expenses, the County maintains various policies and procedures applicable to the reimbursement process such as Travel, Tuition Reimbursement, Live Where You Work, and the Purchasing Card policies. All County employees have access to these various policies through the County intranet, which provide guidance to employees on the submission process for reimbursement requests and prohibited expenses.

#### **General Monitoring of Program**

It is the responsibility of each employee’s immediate Supervisor as well as a designated Budget Analyst in each department to review each expense reimbursement request and ascertain that the request is reasonable, reflects actual expenses incurred, includes appropriate supporting documentation, and complies with applicable County policies, laws and regulations. If the request is legitimate and all required supporting documentation has been provided, the Supervisor and Budget Analyst will submit approval through the PRISM system.

#### **Statistical Information**

The Expense Reimbursement program is frequently utilized and relied upon by County employees. The below represents the volume of expenses reimbursements from July 1, 2017 through September 10, 2018.

Expense Reimbursement Program Usage		
Employee Count	Expense Count	Total Expense
1,161	15,613	\$749,462.31

## BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

### Background (continued)

#### Statistical Information - continued

Twenty-two (22) County departments submitted expense reimbursements between July 1, 2017 through September 10, 2018. Illustrated below are the top ten (10) departments by total expense, as well as the top ten (10) expense types, seven (7) of which are related to travel.

Top 10 County Departments with Expense Reimbursements					
Department	Expense Count	% of Total Expense Count	Total Expense	% of Total Expense	Average Expense
DHS	8,359	53.54%	\$141,220.27	18.84%	\$16.89
AED	1,412	9.04%	\$119,508.83	15.95%	\$84.64
DES	1,008	6.46%	\$88,561.89	11.82%	\$87.86
DPR	1,907	12.21%	\$66,561.02	8.88%	\$34.90
TRS	375	2.40%	\$55,502.99	7.41%	\$148.01
FIR	485	3.11%	\$41,749.85	5.57%	\$86.08
POL	231	1.48%	\$36,771.86	4.91%	\$159.19
CWA	185	1.18%	\$34,557.02	4.61%	\$186.79
NON-DEPT	441	2.82%	\$26,872.53	3.59%	\$60.94
SRF	132	0.85%	\$16,917.70	2.26%	\$128.16

Top 10 Expense Types					
Department	Expense Count	% of Total Expense Count	Total Expense	% of Total Expense	Average Expense
Mileage (Travel-431600)	9,618	61.60%	\$191,222.56	41.62%	\$17.08
Parking & Tolls (Travel-431600)	293	1.88%	\$130,674.79	28.44%	\$148.65
Per Diem Meals (Travel-431600)	732	4.69%	\$100,195.00	21.81%	\$88.18
Bus/Cab/Train/Trans (Travel-431600)	197	1.26%	\$60,354.56	13.14%	\$173.94
Operating Supplies (464200)	210	1.35%	\$40,686.71	8.86%	\$26.32
Meals (Travel-431600)	367	2.35%	\$24,814.81	5.40%	\$100.10
Lodging (Travel-431600)	643	4.12%	\$21,819.12	4.75%	\$95.97
Phone & Comm (Non Travel-431100)	1,964	12.58%	\$17,947.89	3.91%	\$35.23
Airfare (Travel-431600)	334	2.14%	\$17,211.29	3.75%	\$60.52
Registration/Conf/Class Fees (438300)	253	1.62%	\$5,832.58	1.27%	\$240.63

## BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

### Objectives and Approach

#### **Objectives**

The objective of this internal audit was designed to evaluate the effectiveness and adequacy of key processes and control functions for expense reimbursements, and assess compliance with applicable County policies and procedures. This involved the evaluation of the appropriateness of expense reimbursements and the adequacy of program administration and oversight, including internal controls to safeguard the County from fraud, waste, and abuse.

#### **Approach**

Our approach consisted of the following three phases:

##### Understanding and Documentation of the Process

The first phase of this audit consisted primarily of inquiry and walkthroughs, in an effort to obtain an understanding of the key personnel, risks, processes, and controls relevant to the objectives outlined above. The following was performed as a part of this phase:

- Conducted interviews with the appropriate representatives to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements;
- Conducted interviews with key personnel to obtain a detailed understanding of the expense reimbursement process(es);
- Documented flowcharts of the process(es);
- Reviewed the applicable policies and procedures related to this project;
- Performed walkthroughs to gain an understanding of the function and assess the design of internal controls; and
- Developed a risk-based work plan for the evaluation of the design and operating effectiveness of processes and controls, based on the information obtained through our review, inquiry and walkthrough procedures.

##### Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to test compliance and internal controls. Our fieldwork testing was conducted utilizing sampling and other auditing techniques to meet our audit objectives outlined above. Testing included the following areas:

- Identified and assessed the effectiveness of segregation of duties and access controls applicable to the in-scope processes and systems;
- Assessed the adequacy of applicable policies, procedures and guidelines;
- Assessed the adequacy of document retention procedures related to expense reimbursement;
- Tested a sample of expense reimbursements for proper justification, approval, and documentation of receipt by the responsible persons, including verification of the following:
  - Employee seeking reimbursement was an active employee;
  - No missing receipts;
  - Receipts appear to be valid including amount of detail;
  - Timeliness and approval of expense reports;
  - Purchase is appropriate for department/division including charging to the proper business unit and account;
  - Virginia sales and use tax was not paid; – *Deemed not applicable, since employees must pay as part of reimbursement process*
  - Purchase was properly capitalized (asset related purchases greater than \$500), if applicable;
  - Vendor address was different than current active employee address; - *For applicable operating expenses*

## BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

### Objective and Approach (continued)

#### **Approach (continued)**

##### *Evaluation of the Process and Controls Design and Testing of Operating Effectiveness (continued)*

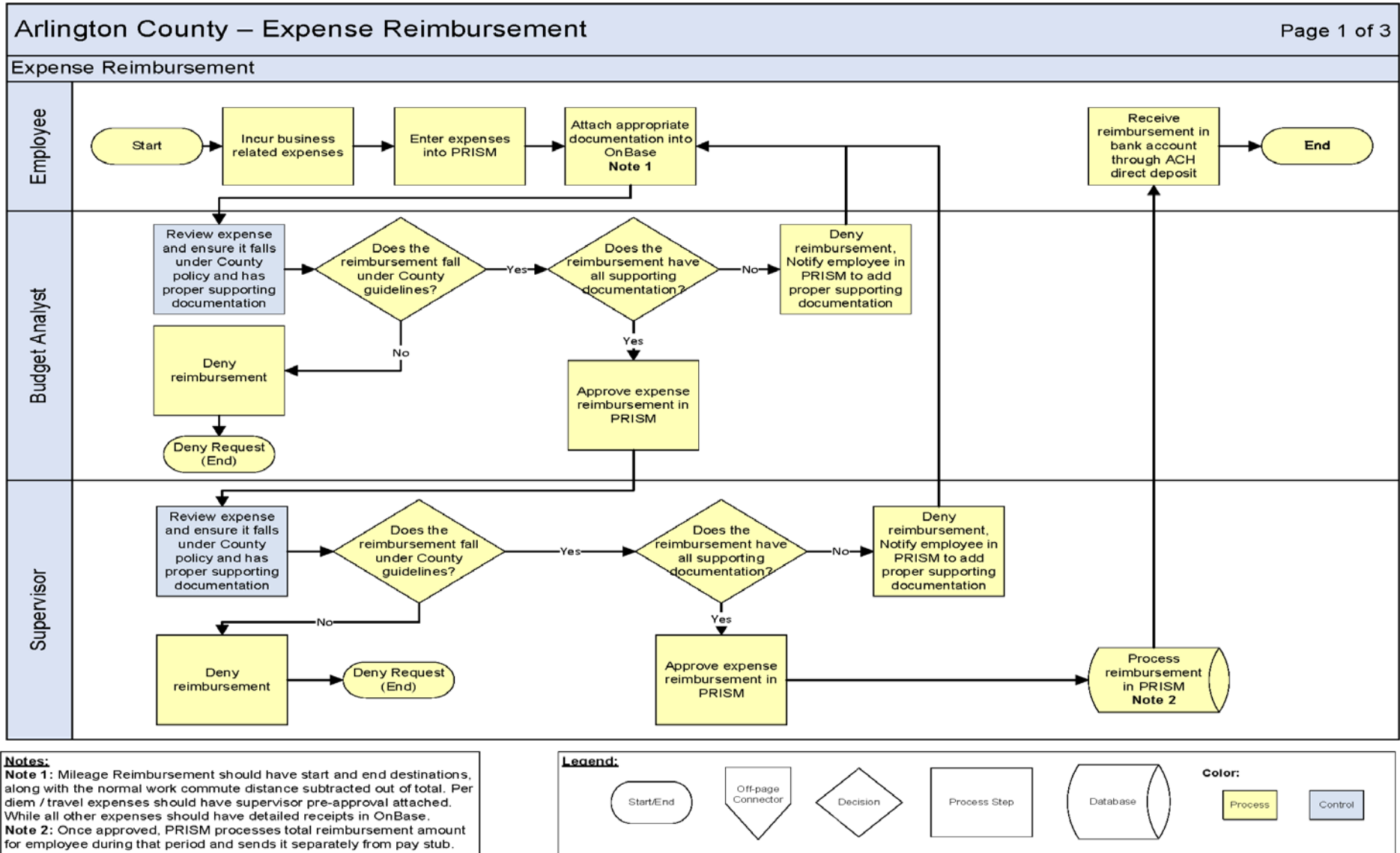
- Compliance with County policy, including the General Services Administration (“GSA”) per diem; and
- Department/bureau follow-up and resolution for transactions violating County policy.
- Review of forms utilized;
- Performed data analytics, by combining data from applicable sources, to identify transactions with an elevated risk of fraud, misuse, and abuse, including:
  - Transactions with round numbers;
  - Transactions which are restricted by use of keywords;
  - Duplicate expense amounts;
  - Key words or vendor names that might suggest personal expenses; and
  - Comparison to Purchase Card (“PCard”) reimbursements to determine if expenses were claimed as part of PCard reimbursement process.

#### Reporting

At the conclusion of this audit, we vetted the facts of this internal audit with the Department of Management and Finance. The draft report was submitted to DMF for review. An exit meeting was held with DMF to formally review and discuss the draft report and modify accordingly. Management’s corrective action plan with estimated completion dates has been provided and included in the report.

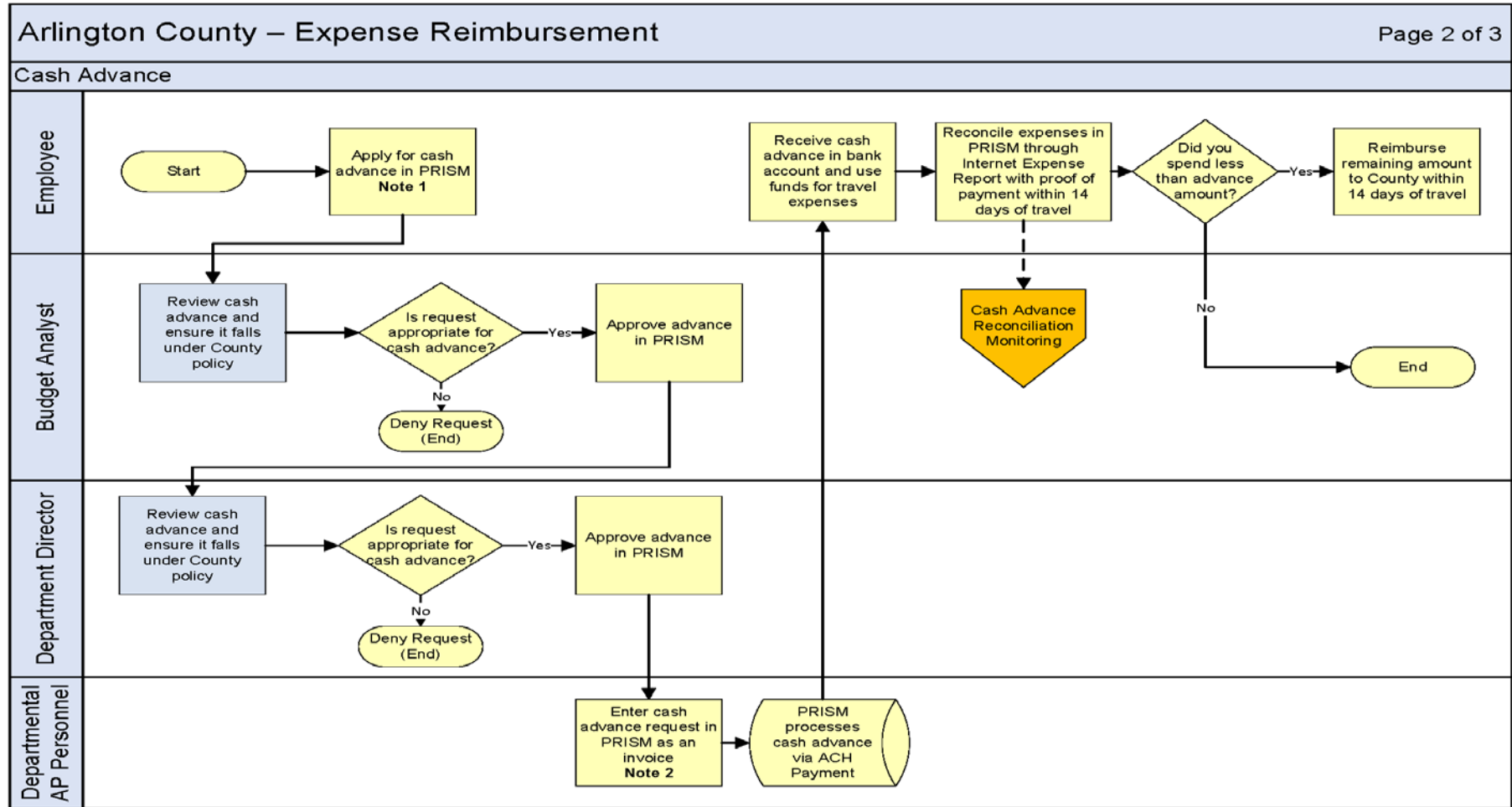
Observation Risk Rating Definitions	
Rating	Explanation
<b>Low</b>	Observation presents a low risk (i.e., impact on financial statements, internal control environment, public perception / brand, or business operations) to the organization for the topic reviewed and / or is of low importance to business success / achievement of goals and internal control structure.
<b>Moderate</b>	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, public perception / brand, or business operations) to the organization for the topic reviewed and / or is of moderate importance to business success / achievement of goals and improve its internal control structure. Action should be in the near term.
<b>High</b>	Observation presents a high risk (i.e., impact on financial statements, internal control environment, public perception / brand, or business operations) to the organization for the topic reviewed and / or is of high importance to business success / achievement of goals and improve its internal control structure. Action should be taken immediately.

## PROCESS MAP(S)





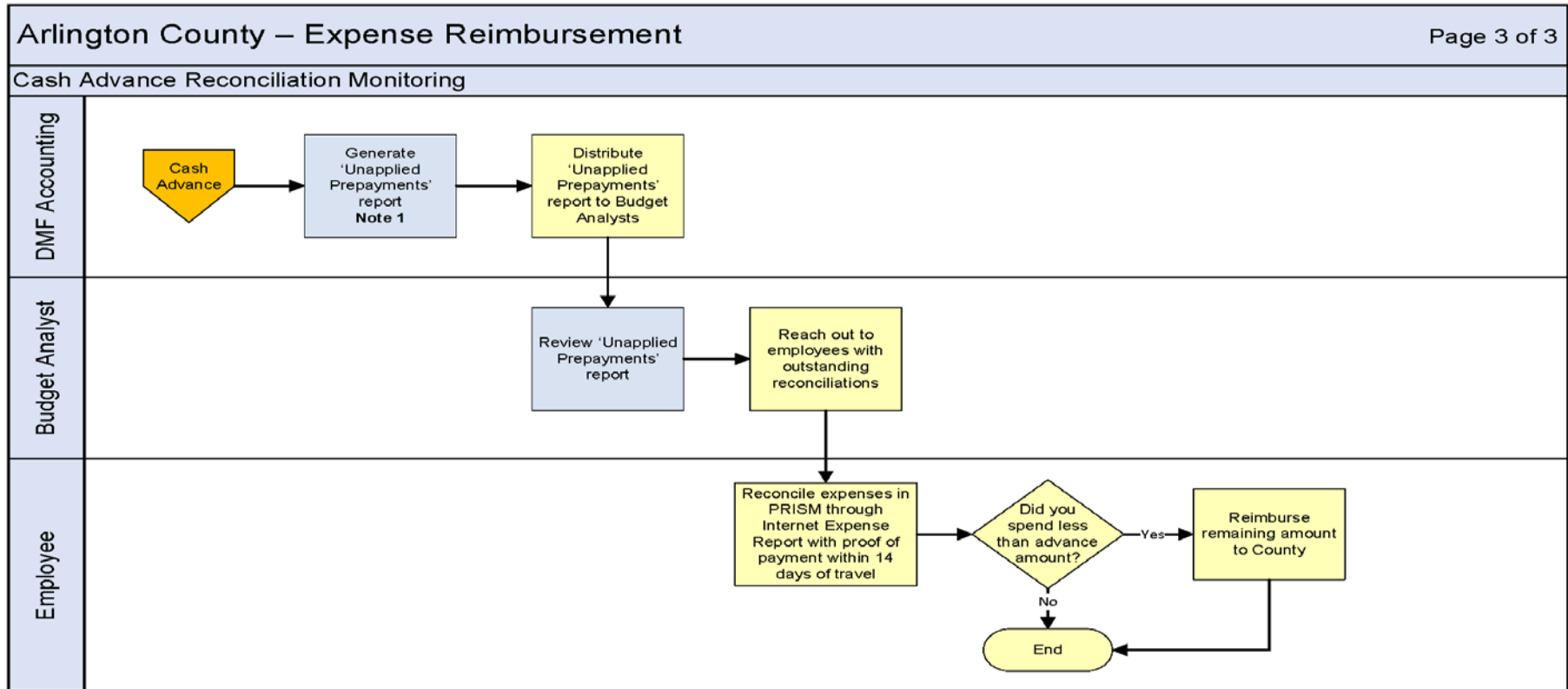
## PROCESS MAP(S) (CONTINUED)



**Notes:**  
**Note 1:** Cash advances for travel are not allowed to individuals with a previous travel advance outstanding more than 14 calendar days after returning from a prior travel assignment.  
**Note 2:** Link to detailed Prism instructions for entering Prepayments / Advances (FIN Accounts Payable) can be found in Travel Policy PDF.



## PROCESS MAP(S) (CONTINUED)



**Notes:**  
**Note 1:** The Unapplied Prepayments report lists all cash advances that remain unreconciled by the employees receiving the advance.





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