

STPSB  
REPORT RELATED TO TRAVEL EXPENDITURES  
COMPLETED BY AMELIA BARKER, CPA  
8/2/2023

Complaint: N/A

Areas for Consideration: Are commuting miles being subtracted from total travel miles in accordance with the STPSB travel policy?

**Internal Policy Reference:** DJD, Travel Form

**Related Law:** N/A

**Review:** All expenses coded to the travel object code for the year ended 6/30/2023 were subject to review. A total of 261 expenditures were selected and tested for review. These items were tested to ensure proper compliance with the STPSB travel policy.

**Findings:** Out of the 261 expenditures tested, there were 35 without a domicile office listed, thus there could be no determination if commuting miles were properly subtracted.

**Recommendation:** All travel forms must list a domicile location. The travel forms also need to have a column to deduct commuting miles. This will ensure commuting miles are getting subtracted in accordance with the policy. In addition, travel forms need to list out all locations traveled from and going to, including the starting location. For example, if the employee is going straight from their house to a non-domicile location, their form should specify their house as the starting location.

Complaint: N/A

Areas for Consideration: Are travel expenditures being recorded in the proper period and proper account per the STPSB travel policy?

**Internal Policy Reference:** N/A

**Related Law:** N/A

**Review:** All expenses coded to the travel object code for the year ended 6/30/2023 were subject to review. A total of 261 expenditures were selected and tested for review. These items were tested to ensure proper compliance with the STPSB travel policy.

**Findings:** Out of the 261 expenditures tested, 12 items were noted to be miscoded to the travel account. These items were not travel.

**Recommendation:** These items should not be coded to the travel account going forward.

Complaint: N/A

Areas for Consideration: Are travel forms completely filled out in accordance with the STPSB travel policy?

**Internal Policy Reference:** DJD, Travel Form

**Related Law:** N/A

**Review:** All expenses coded to the travel object code for the year ended 6/30/2023 were subject to review. A total of 261 expenditures were selected and tested for review. These items were tested to ensure proper compliance with the STPSB travel policy.

**Findings:** Out of the 261 expenditures tested, there were 35 without a domicile office listed. There were no other exceptions noted as part of this procedure.

**Recommendation:** All travel forms must be complete before they are processed and paid. Each individual responsible for approving travel should ensure they are complete before submitting them for payment.

Complaint: N/A

Areas for Consideration: Are travel expenditures properly approved in accordance with the STPSB travel policy?

**Internal Policy Reference:** DJD, Travel Form

**Related Law:** N/A

**Review:** All expenses coded to the travel object code for the year ended 6/30/2023 were subject to review. A total of 261 expenditures were selected and tested for review. These items were tested to ensure proper compliance with the STPSB travel policy.

**Findings:** No exceptions were noted as a result of this testing.

**Recommendation:** N/A

Additional Findings not related to the complaints/concerns noted: While testing, a potential double payment of an invoice was researched. It was determined that this vendor had been double paid for services occurring in 2022.