OFFICE OF INDEPENDENT INTERNAL AUDIT

DeKalb County
GEORGIA

PERFORMANCE AUDIT

Audit of Employee Advances, Prepayments & Expense Reimbursements

FINAL REPORT



Report No. IA-2025-0304-FIN

Approved by
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HIGHLIGHT SUMMARY

Audit of Advances, Prepayments & Expense Reimbursements

Why We Performed the Audit

As part of the Office of Independent Internal Audit (OIIA) Annual Audit Plan, we audited the County's employee advances (advances), prepayments to vendors (prepayments), and expense reimbursements to determine whether internal controls over these processes are adequately designed and operating as intended. Weaknesses in these areas heighten the risk of unrecovered funds, noncompliance, fraud, and abuse.

How We Performed the Audit

We focused on advances, expense reimbursements, and prepayments paid during January 1 – December 31, 2025. Our methodology included the following:

- comparing policy to best practices
- interviewing Accounts Payable (AP) staff
- testing samples of transactions
- analyzing the full-year population for
  - advance issuance timing
  - duplicate payments
- assessing the completeness and accuracy of the August 2024 system conversion.

Background

The County pays employee related travel, training, and other business expenses through three methods that operate outside the normal invoice process: prepayments to vendors on behalf of employees, advances to employees, and reimbursements to employees.

In 2025, 3,788 expense reports were processed, totaling $2.54 million, of which approximately 879, totaling $995 thousand, had all or a portion applied to an advance. The portion of the $995 thousand paid to the employee vs applied to an advance could not be determined. However, the remaining 2,909 totaling $1.54 million was reimbursed to employees in total.

In addition to the expense reports processed, employees received 1,015 advances totaling $1.1 million, and 21 prepayments totaling $68,680 were issued directly to vendors on their behalf.

In August 2024, the County converted from an Oracle financial system to CV360, a cloud-based enterprise system. A system conversion is a recognized higher-risk event for financial data and controls.

What We Found

The audit identified nine findings that indicate the controls over the three processes do not provide sufficient assurance that funds are spent only on necessary, authorized, and documented expenses, with amounts owed back to the County reliably recovered.

Summary of Findings

- Finding 1 — Inadequate Policy, Procedures, and Training to Govern Advances, Prepayments, and Reimbursements (High)
- Finding 2 — Unreconciled Advances with Unsettled Balances at the Conversion Date (High)
- Finding 3 — Advance Issuance — Released Too Early Without Authorization (High)
- Finding 4 — Advance Settlement — Reconciliation and Recoupment Ineffective (High)
- Finding 5 — Expense Reimbursements — Paid Without Adequate Support, Approval, or Accuracy Checks (High)
- Finding 6 — Lack of Internal Controls to Prevent Duplicate Payments (Moderate-to-High)
- Finding 7 — Prepaid Expenses — No Process to Confirm Service Occurred or Ensure Refunds Received (High)
- Finding 8 — CV360 Data Input Processes and System-Configuration Insufficient to Monitor, Audit, and Reconcile Advance and Expense Activity (Moderate-to-High)
- Finding 9 — Incompatible System Access — One Person Can Enter, Approve, and Pay Reimbursements (High)

What We Recommend

The following recommendations are intended to correct the issues noted:

- Update the Travel Policy, procedures, and training
- Reconcile and pursue unconverted advances
- Enforce documentation, pre-approval, and timeliness rules
- Establish duplicate-payment controls
- Reconfigure CV360 and access roles to strengthen monitoring and segregation of duties

Detailed recommendations are presented within each finding and are summarized for management response in Appendix II.

Management Response

Management agreed with all nine findings and has identified corrective action plans with target completion dates through June 2027. Management's full responses are presented in Appendix II.

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Background and Introduction

An effective travel-and-expense process ensures that County funds are spent only on necessary, authorized, and properly documented business expenses, and that any amounts owed back to the County are recovered. The Office of Independent Internal Audit (OIIA) audited the County's internal controls over the prepayment, advance, and expense-reimbursement processes

The County pays employee related travel, training, and other business expenses through three methods that operate outside the normal invoice process: prepayments to vendors on behalf of employees (prepayments), advances to employees (advances), and employee reimbursement claims (reimbursements). Each is initiated by the user department and approved by either the user department or authorized approver for the funding source, if applicable, and then processed for payment by Accounts Payable (AP).

Compliance requirements for all three methods are set in the DeKalb County Travel Policy (effective March 27, 2024). The three methods work as follows:

- Prepayments — An employee requests a payment to be made directly to a vendor for certain travel, training, or conference expenses. Prepayments are processed as invoices by AP, a division of Finance.
- Advances — An employee requests funds to cover expenses related to travel or training. An advance is paid directly to the employee and must be settled by submitting proof of actual expenses; any unused or unsupported portion must be returned to the County.
- Reimbursements — An employee requests repayment for out-of-pocket business expenses. Reimbursements are paid to the extent expenses are allowable, properly approved, and supported, and may offset an outstanding advance, with any amount remaining paid to the employee.

Reimbursement is the most common of the three methods and is not limited to travel; it may also cover virtual course registration, professional licenses, supplies, and other official business-related expenses. The Travel Policy requires an expense report to be submitted to CV360, the County's cloud-based enterprise system, within seven days of returning from authorized travel.

Advances and Prepayments both occur before travel or training and share the same routing rule: the request cannot move to AP for payment until approved by the employee's authorized approver or the funding source approver, where applicable. The key difference between an advance and a prepayment is that an advance is issued to the employee and must be reconciled to expenses submitted after the event, while a prepayment is paid directly to the vendor and is not tied to an expense report. Prepayments do not get submitted through the CV360 expense module.

In most cases, a travel coordinator designated by the user department creates the expense report and uploads the supporting documentation, including receipts provided by the employee, in the CV360 expense module. The appropriate approver is determined by the

employee's Human Resources (HR) record, but may differ based on the funding source, such as when grant funds are used. The designated approver reviews the submission for allowability, adequate supporting documentation, and accurate calculations, after which CV360 routes the request to AP. AP relies on the authorized approver to have properly reviewed the claim before providing the final approval and issuing payment to the employee. If an unsettled cash advance exists, the approved expenses should be applied to that balance, with only the excess paid to the employee.

Prepayments are identified in CV360 by invoice numbers beginning with "TRVL," but the County does not currently have a system-based mechanism to link a prepayment to the corresponding traveler's expense report.

In 2025, 3,788 expense reports were processed, totaling $2.54 million, of which approximately 879 totaling $995 thousand had all or a portion applied to an advance. The portion of the $995 thousand paid to the employee vs applied to an advance could not be determined. However, the remaining 2,909 totaling $1.54 million was reimbursed to employees in totality.

In addition to the expense reports processed, employees received 1,015 advances totaling $1.1 million and 21 prepayments totaling $68,680 were issued directly to vendors on their behalf. The figure below shows the relative volume and value of each method, which provides context for the findings that follow.

Figure 1. Travel and expense activity for calendar year 2025 — approximately $2.71 million paid across the three methods.



In August 2024, before the audit period, the County replaced its Oracle Financial Management Information System (FMIS) with CV360. System conversions increase risk because incomplete data transfers, configuration problems, and unfamiliar workflows can weaken financial records and internal controls.

Why This Audit Was Performed

We performed this audit to evaluate whether controls over employee advances (advances), prepayments to vendors (prepayments), and employee expense reimbursements (reimbursements) were adequately designed and operating effectively to ensure that County funds were spent only on necessary, authorized, properly documented, and

correctly calculated expenses, with amounts owed back to the County identified and recovered. Because these disbursements span many departments and depend heavily on proper authorization, accurate calculation, and sufficient documentation, they are sensitive to weak internal controls.

Scope, Objectives, and Methodology

The audit focused on transactions occurring January 1 through December 31, 2025. We evaluated the design and operating effectiveness of controls over the three processes by:

- comparing the policies and procedures to actual operating practices and recognized best practices, and assessing the adequacy of training;
- reviewing supporting documentation for all 21 prepayments made in 2025;
- reviewing documentation and recalculating a sample of 25 paid reimbursement claims;
- performing the following procedures for advances:
  - confirming whether balances unsettled in FMIS at conversion were accurately uploaded to CV360;
  - testing a sample of 30 advances for issuance and settlement compliance;
  - analyzing the full population for issuance-timing compliance;
  - and evaluating a sample of advances originating in FMIS for how they were configured in CV360 and subsequently settled.
- analyzing reimbursements for potential duplicates (against other expenses reimbursed to the same employee and against County P-Card activity) and prepayments matched to reimbursements; and
- reviewing system access and approval authorities for appropriateness and segregation of duties.

Full details of the objectives, scope, and methodology are provided in Appendix I.

Sampling Methodology and Testing Basis

For most tests, the audit team selected samples using professional judgment, focusing on items with higher risk or greater operational significance. Where **it was feasible**, the audit team reviewed the entire population. Results from judgmentally selected samples apply only to the items tested and cannot be projected to all transactions. Results from full-population reviews are not subject to sampling risk. Each finding specifies the sample size and explains how the items were selected, enabling readers to assess the evidence supporting the conclusion.

Scope Limitations

In some areas, requested information was not fully provided or was no longer available, so those conclusions are stated as “management could not demonstrate” rather than as confirmed noncompliance. Specifically:

- documentation supporting unapplied credits and suspense balances was limited; and
- legacy FMIS source data supporting certain converted advance balances was not fully available.

Audit Summary

The audit identified nine findings across the three processes. The table below summarizes each finding and the core issue; the key recommendations follow.

#	Finding	Core Issue
1	**Inadequate Policy, Procedures, and Training to Govern Advances, Prepayments, and Reimbursements**	The travel policy is outdated (it references the legacy system), omits the Internal Revenue Service (IRS) accountable plan rules, and lacks documented procedures and compliance-focused training.
2	**Unreconciled Advances with Unsettled Balances at the Conversion Date**	31 advances totaling $14,646.77 were not migrated to CV360 from the prior system of record — and were never reconciled or pursued.
3	**Advance Issuance — Released Too Early Without Authorization**	594 of 1,015 advances (58.52%) were issued more than 14 days before travel; 43% of sampled advances did not have Travel Authorization.
4	**Advance Settlement — Reconciliation and Recoupment Ineffective**	Testing identified deficiencies in every settlement control reviewed. Of the sampled advances, 70% were settled late, and half included unspent funds that the County had not recovered.
5	**Expense Reimbursements — Paid Without Adequate Support, Approval, or Accuracy Checks**	Exceptions were noted in every category tested across 25 reimbursements, including a late submission and the most economical travel option not chosen (a $382.04 rental car, with mileage at $55.30).
6	**Lack of Internal Controls to Prevent Duplicate Payments**	No control to prevent paying the same expense twice; testing confirmed double payment of an expense on a P-Card and an expense reimbursement, and three duplicate receipts.
7	**Prepaid Expenses — No Confirmation of the Service Occurred or That Refunds Were Recovered**	For all 21 prepayments (totaling $68,680), AP could not confirm that the travel or training occurred or whether refunds were owed.

#	Finding	Core Issue
8	**CV360 Input and System-Configuration Deficiencies**	CV360 allows required information to be omitted and certain amounts to be calculated manually. A deficiency in the system also prevents recovered funds from being properly applied to advance balances.
9	**Incompatible System Access — One Person Can Enter, Approve, and Pay Reimbursements**	Thirteen active system assignments contain segregation-of-duties conflicts, including two users with full Accounts Payable administrator access — one an independent contractor and the other the Accounts Payable Manager.

Key Recommendations

- Update the Travel Policy, develop standard operating procedures, and deliver mandatory role-based training covering allowability, documentation, submission timelines, and the IRS accountable-plan rules (Finding 1).
- Reconcile balances transferred from FMIS to CV360 and pursue the outstanding advances that were not transferred. (Finding 2).
- Enforce the 14-day issuance rule and require an approved Travel Authorization before any advance or reimbursement is paid to an employee (Findings 3, 5, and 7).
- Operate the settlement reminder and recoupment schedule and recover unspent advance funds and reimbursement overpayments made to employees (Findings 4 and 5).
- Establish a duplicate-payment control that compares reimbursements against P-Card activity, previous reimbursements, and prepayments. (Finding 6).
- Reconfigure CV360 to capture required data and automate mileage and per-diem calculations and realign access roles to enforce and maintain segregation of duties (Findings 8 and 9).

Conclusion

Based on the results of procedures performed, OIIA concludes that the control environment over advances, prepayments, and expense reimbursements does not currently provide sufficient assurance that County funds are used only for authorized, properly documented, and correctly calculated expenses. The controls also do not provide sufficient assurance that amounts owed to the County are reliably identified and recovered.

The weaknesses identified include the governing framework, the advanced lifecycle, reimbursements and prepayments, and system configuration and access, and are detailed in the findings that follow.

This conclusion is presented as an overall view of the control environment across the three processes, rather than as an opinion on individual transactions. It reflects the weight of evidence across the nine findings. Although some exceptions are not financially material, together they indicate that the system of controls — preventive and detective — is not designed or operating at a level sufficient to mitigate the risks of noncompliance, fraud, or abuse.

The remainder of this report presents each finding in detail, organized into four thematic sections. Each finding follows a standard structure: a bottom-line summary; the criteria; what audit testing showed (the condition); why the condition exists (the cause); what it means (the effect); a severity rationale; and recommendations.

SECTION 1

Governing Framework

Whether the policy, procedures, and training that govern advances, prepayments, and reimbursements provide clear, current, and enforceable guidance.

Policies, procedures, and training convey the rules and instructions that guide employees and approvers on requesting, approving, documenting, calculating, and paying advances, prepayments, and reimbursements. They serve as the foundation for the more detailed controls outlined in later sections. This part assesses whether these rules are up-to-date, comprehensive, and backed by proper procedures and training.

FINDING 1

Inadequate Policy, Procedures, and Training to Govern Advances, Prepayments, and Reimbursements

BOTTOM LINE

Policy, procedures, and training are not sufficient to provide clear, enforceable guidance. The policy is outdated (it references the legacy Oracle FMIS system iExpense module rather than the CV360 expense module), omits the Internal Revenue Service (IRS) accountable-plan rules, and is not supported by standard operating procedures (SOPs) or compliance-focused training. These gaps in the governing framework contributed to several other findings in this report. This is a high-severity finding.

Criteria

Recommendations for improving the County's Travel Policy were based on a comparison with two recognized sources of best practices:

- the Government Finance Officers Association (GFOA) Resources Tool, Development of a Travel Policy; and
- the Washington State Center for Government Innovation, Best Practices for Travel Reimbursement.

In addition, governance and IRS compliance are based on the following:

- The Green Book — the U.S. Government Accountability Office (GAO) Standards for Internal Control in the Federal Government — calls for periodic review and revision of policy, with an update prompted by major operational or system changes.
- The Internal Revenue Service (IRS) accountable-plan rules (IRS Publication 463 and Treasury Regulation 26 of the Code of Federal Regulations, Section 1.62-2) establish a 60-day substantiation period within which an employee must account for advances and reimbursements; amounts not substantiated within that period are treated as taxable wages.

What Audit Testing Showed

Testing found that the County's policy, procedures, and training governing advances, prepayments, and reimbursements have not kept pace with current practice and contain gaps in several key areas.

1. The Policy Is Outdated and Omits IRS Requirements

There is no framework requiring the policy to be reviewed and revised at set intervals or when major operational or system changes occur. As a result, the policy is out of alignment with current practice: it still references the legacy Oracle FMIS iExpense module, rather than the current CV360 Expense Module implemented in August 2024, which does not reflect the current approval workflow.

The policy also contains no reference to the IRS accountable plan requirements or the tax consequences of submitting expense reports late or of unsettled advances. At present,

advances not offset by approved expenses and late expense submissions are not treated as taxable wages, as required by IRS rules. The policy requires that travel expenses offsetting an advance be submitted within 7 days of the travel end date, but it sets no timeline for non-travel expenses and does not state that late submission can result in taxable wages.

2. The Policy Omits Several Necessary Provisions

The policy does not include:

- preapproval requirements for non-travel expenses (in-office meals, supplies, and the like);
- specific documentation requirements for conferences and training (proof of attendance; vendor, location, dates, and cost);
- guidance on when to use a County P-Card versus a personal card versus an advance;
- a methodology and reporting protocol for identifying and escalating noncompliance;
- required documentation of costs paid by others, including how the cost benefits the County and required pre-approvals;
- assigned responsibility for ensuring prepayment refunds are requested and received;
- metrics and self-monitoring (timely submission, returns for insufficient documentation, other noncompliance);
- a maximum reimbursable amount for actual meals; and
- training requirements for travelers and approvers.

In addition, the policy is written as though employee advances apply only to travel-related expenses. However, the County also issues employee advances for training and conference registration that are not tied to travel — for example, virtual or local courses, conferences, and events. As a result, the policy provides no guidance or requirements specific to these non-travel-related advances.

3. Procedures Are Not Documented

A review of the written procedures assessed their adequacy and alignment with the policies and actual practices. Through inquiry, we determined that the procedures related to these processes are limited to what is included in the Travel Policy; there are no separate desktop procedures or SOPs dictating the way in which the activities are performed. The following procedures should be developed so that the processes are followed consistently:

- requesting a prepayment, including the method of submission and to whom the request is directed;
- tracking, collecting, and recording a refund of a prepayment when due, including assigned responsibilities and timelines;
- determining and documenting the most efficient mode of travel; and
- identifying and completing the required forms, including the Travel Authorization, expense reports, and mileage reports.

In addition, although Travel Authorizations are required by the policy, they are no longer required in practice to process reimbursement for travel expenses.

4. Training Covers System Mechanics, Not Compliance

We obtained and reviewed the materials used to train staff on these processes to determine whether they were adequate and aligned with the actual policies and procedures. Training is provided only for entering advanced and expense reimbursement requests, assigning delegates, and approving in CV360. There is no evidence that any training is provided on the policies governing what is allowable, submission timelines, or documentation requirements. The following critical training should be developed and provided:

- the specific rules for what qualifies as allowable and reasonable business expenses, and the proper calculation of mileage and per diem;
- the specific documentation requirements for expense reimbursement and for expenses applied to advances;
- the timelines and consequences for noncompliance; and
- the requirements and methodology for requesting prepayments and ensuring that refunds are requested and received when due.

Responsibility for maintaining the policy, developing procedures, and providing training on the applicable policy does not appear to be clearly assigned and defined.

Why These Conditions Exist

No framework assigns responsibility or a cadence for reviewing and updating the policy, allowing it to drift over time away from current systems and practices. Also, procedures and compliance training were never developed to accompany the CV360 implementation, and ownership for maintaining the governing framework is not clearly assigned.

What This Means

Without current and complete policies, procedures, and training, employees and approvers do not have sufficient guidance to ensure that submitted and approved expenses comply with policy. The County also has a limited basis for holding responsible parties accountable. These weaknesses are the root cause of several more specific issues in this report — missing pre-approvals, inadequate documentation, untimely submissions, unrecovered prepayment refunds, and inconsistent treatment of non-travel expenses. The absence of IRS-compliant requirements also increases the risk that excess advances and late or unsupported expenses will not be properly treated as taxable wages, thereby exposing the County and its employees to potential tax-compliance consequences.

Severity Rationale

This finding is foundational rather than transactional: policy, procedures, and training are the control environment in which every advance, prepayment, and reimbursement is processed.

The breadth of the gaps — spanning policy content, procedures, training, IRS alignment, and recognition of current systems — means the deficiency contributes to and amplifies the conditions in Findings 2 through 8. Severity is high rather than critical because the condition is fully remediable through management action and does not, by itself, evidence confirmed loss of funds.

Recommendations

We recommend that Finance management take the following actions to address the policy, procedural, and training deficiencies identified in this finding:

1. Update the Travel Policy to address the identified deficiencies. Establish assigned responsibilities, a required review schedule, and a requirement to review the policy after significant system or operational changes.
2. Incorporate the IRS accountable-plan rules. In consultation with the Law Department, determine how the County should comply with IRS guidelines for employee disbursements, then define timelines and other requirements for each process and clearly state the consequences of noncompliance.
3. Add guidance to strengthen compliance, including
   - pre-approval, deadlines, and documentation for non-travel expenses;
   - documentation (including proof of attendance) for conferences and training;
   - a maximum reimbursable amount for meals;
   - responsibility for requesting prepayment refunds;
   - guidance on when to use a P-Card, personal card, or advance;
   - defined training requirements; a protocol for escalating noncompliance; and
   - self-monitoring metrics.
4. Develop comprehensive procedures (desktop procedures and/or SOPs) for all three activities, including currently undocumented processes, with responsible parties, timelines, and documentation requirements. Involve Payroll so unpaid advances can be recovered through payroll deduction, and Human Resources so a timely alert at employee termination allows amounts owed to be deducted from the final paycheck.
5. Develop and provide mandatory training tailored to employees' assigned responsibilities. Require employees to complete the applicable training before receiving system access or approval authority.

6. When updating the policy and procedures, consider the practices of comparable peer organizations, as presented in Appendix III.

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ **Agree** ☐ **Disagree**	**Accounts Payable is actively implementing and updating the Travel Policy to identify deficiencies, updating Travel Advance forms to close the gap between CV360 and the AP policies and procedures.**	**July 01, 2027**
Additional Comments and/or Reason for Disagreement with finding:		

SECTION 2

Advances

An advance is money the County pays an employee before anticipated travel, training, or a conference. This section examines whether employee advances were issued and settled in accordance with the Travel Policy and, because the County changed financial systems during the period, whether advances that were still open at the conversion were carried over correctly.

An advance may be used for lodging, meals, transportation, registration, and other expected costs, including registration for virtual or local events. It moves through three stages: (1) it is issued before the travel or event; (2) after the trip, the employee reports actual expenses, which are applied against the advance; and (3) it is settled once any unspent balance has been recovered from the employee — applying expenses alone is not enough to settle it.

One further step applies here because the County changed systems during the period. In August 2024, the County replaced its former financial system (FMIS) with CV360. Advances still open at that date first had to be reconciled — confirmed to have transferred completely and accurately to CV360 — before they could be settled or collected in the new system. Reconciliation is therefore distinct from settlement. The three findings that follow track this path: whether advances open at the conversion were reconciled (Finding 2), how advances were issued (Finding 3), and how they were settled (Finding 4).

FINDING 2

Unreconciled Advances with Unsettled Balances at the Conversion Date

BOTTOM LINE

31 of 306 employee advances with open balances totaling **$14,646.77** at the FMIS-to-CV360 conversion date **were not uploaded to CV360** and were therefore excluded from subsequent **reconciliation and collection. This is a high-severity finding.**

What This Finding Is — and Is Not

This finding concerns the completeness and accuracy of the conversion and the absence of post-conversion collection, not a confirmed loss of funds. The unconverted balances may be collectible, may have been subsequently settled, and may net immaterial amounts once reconciled.

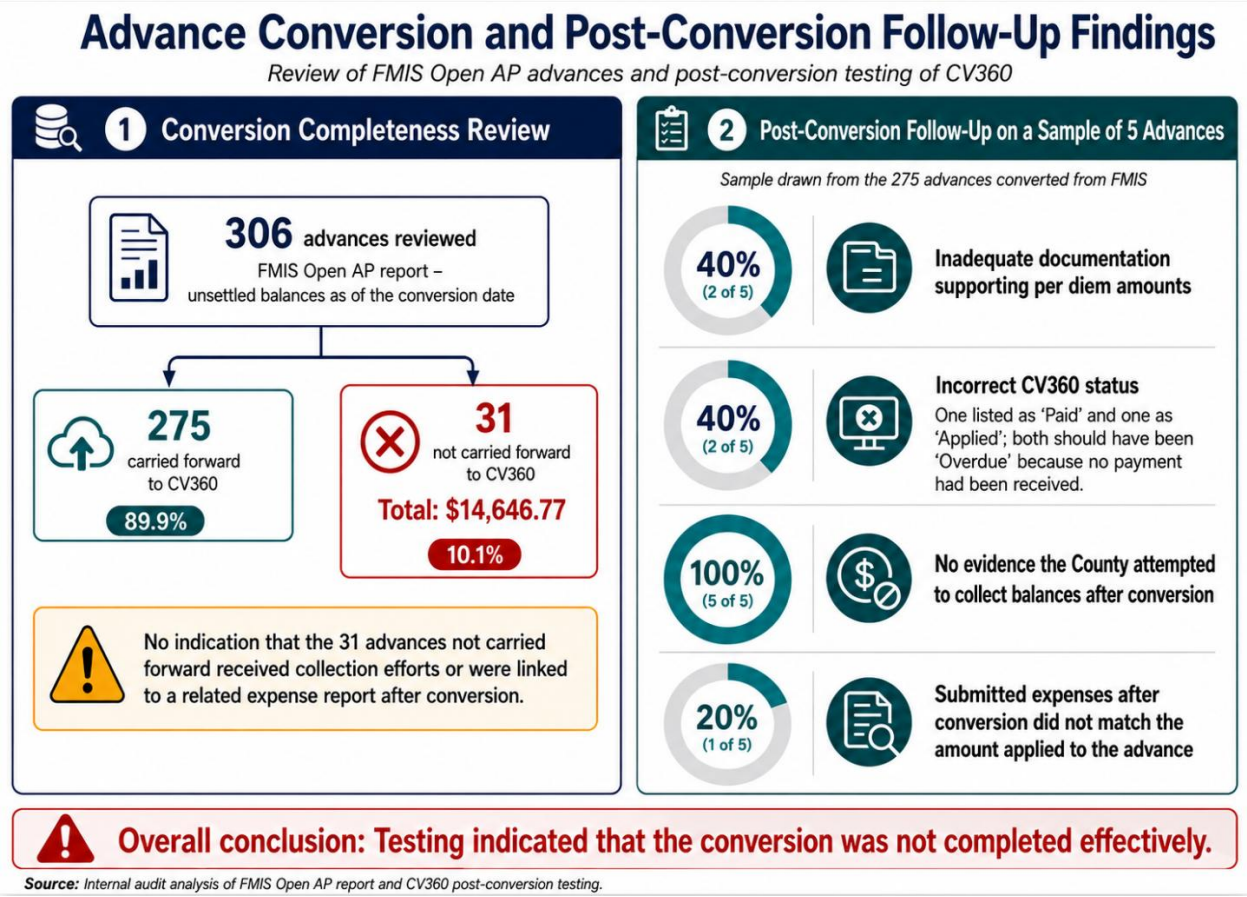
However, because the conversion was not reconciled, the County cannot currently demonstrate which amounts remain collectible; the exposure is the inability to rule out uncollected balances rather than a quantified overpayment.

Criteria

A conversion of open balances to a new system requires reconciliation to confirm that every in-scope item was carried over with converted amounts agreeing with the source system. As such, the responsibility for performing and providing evidence of that reconciliation should be assigned as part of the conversion.

The Green Book calls for accurate and complete recording of transactions and for control activities at recognized high-risk events, such as system conversions.

What Audit Testing Showed



Testing of advances carried over from the legacy system into CV360 found significant completeness and follow-up gaps at conversion. Some open advances were never uploaded to the new system, and the converted advances we sampled showed no evidence of post-conversion reconciliation or collection efforts.

1. Conversion Completeness Review of 306 Open Advances

We reviewed the FMIS Open AP report of employee advances with unsettled balances at the conversion date. As shown in the graphic above, 31 of the 306 advances were never uploaded to CV360, with no evidence of collection or a related expense report — indicating that no reconciliation confirmed completeness.

2. Post-Conversion Follow-Up on a Sample of 5 Advances

From the 275 advances converted from FMIS, we tested a sample of 5 for timely reconciliation and post-conversion collection. As shown in the graphic above, every advance had at least one deficiency — inadequate per diem support, an incorrect CV360 status, or an expense that did not match the advance — and none showed any evidence of a post-conversion collection effort.

Why These Conditions Exist

No reconciliation was performed at conversion, and responsibility for performing and evidencing it does not appear to have been assigned. There was also no process to re-establish monitoring and collection for advances originating in FMIS after the transition.

What This Means

Unsettled advances represent County funds that may be owed back by employees. Because the conversion was not reconciled, the County cannot demonstrate that all amounts owed have been identified and that collections have been attempted. The completeness and accuracy of converted advance balances cannot be relied upon without remediation.

Severity Rationale

This finding involves a direct financial-recovery exposure (funds potentially owed to the County that are not being pursued), a completeness-and-accuracy failure in converted financial data, and a control breakdown at a recognized higher-risk event — a system conversion. Severity is high rather than critical because the items are finite, identified, and fully correctable through a targeted reconciliation and collection effort; the total dollar exposure was not quantified in the evidence provided.

Recommendations

We recommend that Finance management ensure that AP takes the following actions to address the issues identified in this finding:

1. Reconcile the advances with unsettled balances at the conversion date, identify and upload that were not uploaded, and retain the reconciliation.
2. For the 31 unconverted advances, match each to a related expense report and pursue any remaining balances in accordance with the Travel and Expense Policy.
3. In consultation with the Law Department, determine whether the unrecovered balances should be reported as taxable wages — including whether a supplemental Form W-2 should be issued for the applicable tax year(s) — and confirm any deadlines that apply to reporting under IRS accountable-plan rules (IRS Publication 463 and Treasury Regulation 26 of the Code of Federal Regulations, Section 1.62-2).

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ Agree ☐ Disagree	Accounts Payable is working with IT to automatically apply approved receipts against the oldest open advance before a new reimbursment is disbursed. In correspondance with the IRS reporting AP will contact the Law Dept. regarding how to proceed with unrecovered balances. All FMIS unconverted advance/expenses have been addressed and attached in CV360. This also includes those who had outstanding payments. All accounts have been settled. AP receives a weekly report for all unsettled advances after due date going forward.	July 01, 2027

FINDING 3

Advance Issuance — Released Too Early Without Authorization

BOTTOM LINE

Advances were routinely issued outside policy and without adequate support. Across the 1,015 advances analyzed for 2025, 594 (58.52%) were issued more than 14 days before travel, and 30 were issued after travel had already begun. In a sample of 30 advances, 13 (43%) lacked a Travel Authorization form, 12 (40%) had a requested/approved amount that did not match the payment amount, and 14 (47%) had inadequate supporting documentation — a high-severity finding.

Criteria

The Travel Policy's 14-day issuance rule limits how far ahead of the travel date an employee advance may be issued and requires an approved Travel Authorization form documenting the requested and the approved advance amount. The advance process has two phases: issuance (pre-approval of the expenses to be covered, through disbursement) and settlement (Finding 4).

What Audit Testing Showed

We selected a sample of 30 advances issued during the audit period, reviewed the supporting documentation for compliance, and separately analyzed the full population for compliance with the 14-day issuance rule. The results indicate that controls over how advances are issued are not operating effectively.

1. Timing of Issuance — Full-Population Analysis

The 2025 advance population of 1,015 reflects 941 advances returned by the custom CV360 system query developed by the County Department of Information Technology plus 74 additional advances ($90,838) identified in a download from the CV360 expense-module that the query did not capture; both were combined for the full-population analysis. The 14-day rule was the exception rather than the practice across that population.

Only 387 advances (38.13%) were issued within the timeframe established by the Travel Policy. The remaining 628 advances were issued more than 14 days before travel (594, or 58.52%), after travel had already begun (30, or 2.96%), or lacked a recorded trip start date (4, or 0.39%). The figure below summarizes the timing of the advances issued:

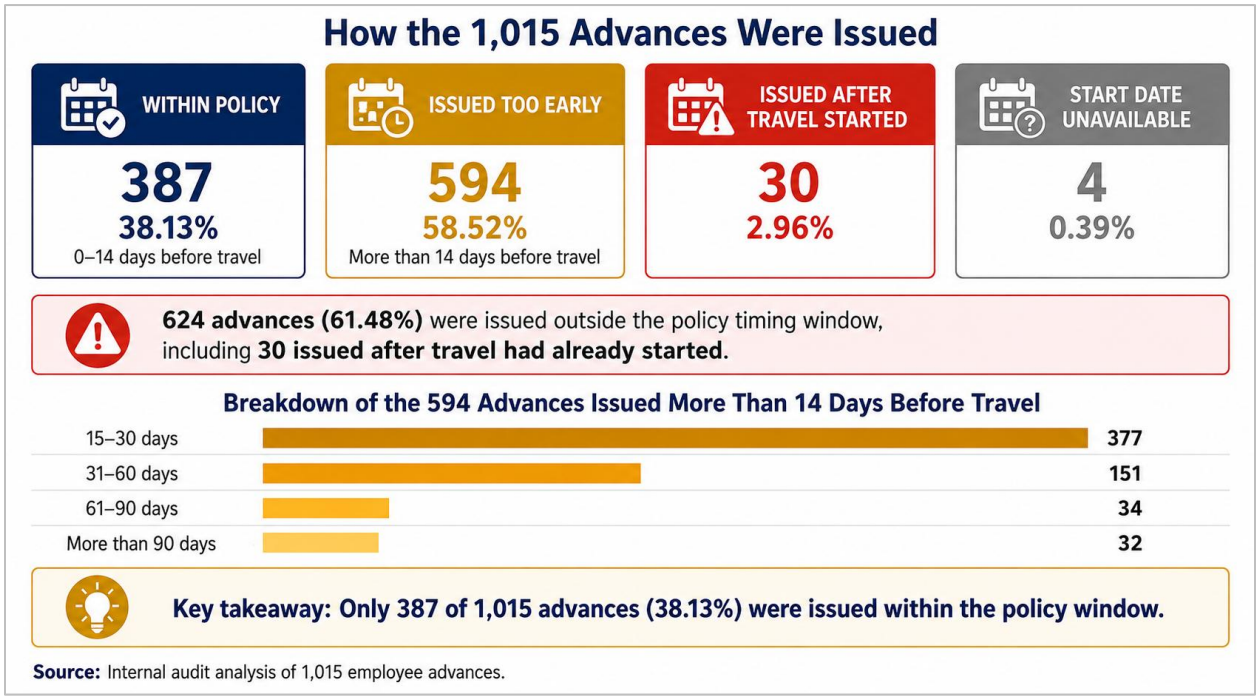


Figure 2. Timing of advance issuance across the 2025 population. 594 advances (58.52%) were issued more than 14 days early, and 30 were issued after travel had begun.

2. Supporting Documentation — Sample of 30

In the sample of 30 advances:

- 13 (43%) had no Travel Authorization form;
- 12 (40%) had a requested/approved amount that did not agree with the payment amount;
- 2 (7%) had a form that did not indicate the amount of the advance that was requested and approved; and
- 14 (47%) had inadequate supporting documentation for the approved expenses.

Where the advance issued did not match the amount requested/approved, the amount of the advance agreed to the total of all estimated expenses rather than the advance requested total, making it difficult to confirm the approver agreed to the amount disbursed. There was also no evidence that adequate supporting documentation was included in the advance request — information necessary to determine the reasonableness of the estimated expenses, such as a vendor, course, or conference description with location, dates, and other details.

3. Subsequent Advances Issued Before Prior Balances Settled

We identified 3 employees who received a subsequent advance while a prior advance remained overdue and unsettled. The policy does not prohibit this, which increases the County's loss exposure.

Why These Conditions Exist

Advances are released when requested rather than scheduled within 14 days of the trip, accurate trip dates are not required before approval, and there is no requirement to pre-authorize advances disbursed outside the window or after travel begins. The Travel Authorization form is required by policy but not enforced in practice.

This issue is also, in some cases, the result of advances requested and issued to pay registration, course fees, and airfare, which must be paid in a timely manner to take advantage of discounts or to get the lowest fares.

What This Means

Issuing advances well before travel, or after travel has begun, is inconsistent with the purpose of an advance and increases the County's exposure to funds that may not be recovered. Incomplete or inaccurate Travel Authorizations mean the County cannot confirm that the amounts disbursed were the amounts approved, and inadequate supporting documentation prevents an assessment of whether the estimated expenses were reasonable.

Severity Rationale

The timing exceptions were identified across the full 2025 population rather than a sample, which removes sampling risk from that conclusion; documentation failures appeared in roughly four of every ten sampled advances. Severity is high rather than critical because the policy's recoupment mechanism (payroll deduction) remains available, and no confirmed loss has been quantified; the exposure is in volume and control breakdown.

Recommendations

We recommend that Finance management ensure that AP takes the following actions to address the issues identified in this finding:

1. Require accurate travel dates before an advance is approved, so that requests missing valid dates are not processed pending the system controls recommended in Finding 8.
2. Require a complete, approved Travel Authorization form documenting the requested and approved advance amount before an advance is disbursed (coordinate with Findings 1 and 7).

In addition, Finance management should,

3. Establish policy parameters governing when an additional advance may be issued to an employee who has an unsettled prior advance, including any exceptions and the applicable approval authority.
4. Determine whether advances should be used to pay non-travel expenses, such as registration and course fees, and, if so, add policy provisions for those advances — including the authorization form, submission timelines, and any timing parameters appropriate to them.
5. Evaluate whether the 14-day issuance window remains appropriate for the expenses advances are used to cover — some, such as airfare and registration, often must be paid earlier to secure lower costs — and whether it aligns with recognized guidance such as the IRS 30-day reasonable-period safe harbor; then confirm or adjust the window, define acceptable exceptions and their approval authority, and ensure the policy as adopted is consistently enforced, including for advances issued after travel has begun.

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ **Agree** ☐ **Disagree**	**AP requested that IT implement system controls that prevents release before 30 days unless authorized by upper management and add the date of release to be visible for AP. AP will change the 14-day issuance window to a 30 day issuance window. Travel Policy will be updated and renamed to read Travel and Training policy. AP will accept advances for non travel expenses as long asexpense accompanied with proper documentation.**	**July 01, 2027**
Additional Comments and/or Reason for Disagreement with finding: The final completion date is subject to the IT departments implementation timeline.		

FINDING 4

Advance Settlement — Reconciliation and Recoupment Ineffective

BOTTOM LINE

Every step of the reconciliation and settlement process showed defects in a sample of 30 advances paid to employees in 2025. Expense reports were submitted late (70%), support and recalculation frequently failed, and unspent funds were not recouped — indicating the process is not operating effectively. — a high-severity finding.

Criteria

The settlement phase covers applying submitted expenses to offset an advance and recouping funds not spent or not supported. The Travel Policy's settlement controls — the 7-day submission window, reminders at 7 and 21 days, payroll deduction at 30 days,

matching the expense report to the advance, and recouping unspent funds — depend on regular reconciliation of advances with unsettled balances.

The IRS 60-day safe harbor governs when unsubstantiated amounts must be treated as taxable wages.

What Audit Testing Showed

We reviewed the same sample of 30 advances from Finding 3 to assess whether controls ensured that advances were reconciled and that unsettled balances were recouped in a timely manner. Defects appeared throughout the settlement phase — timeliness, documentation, recalculation, status, and recoupment.

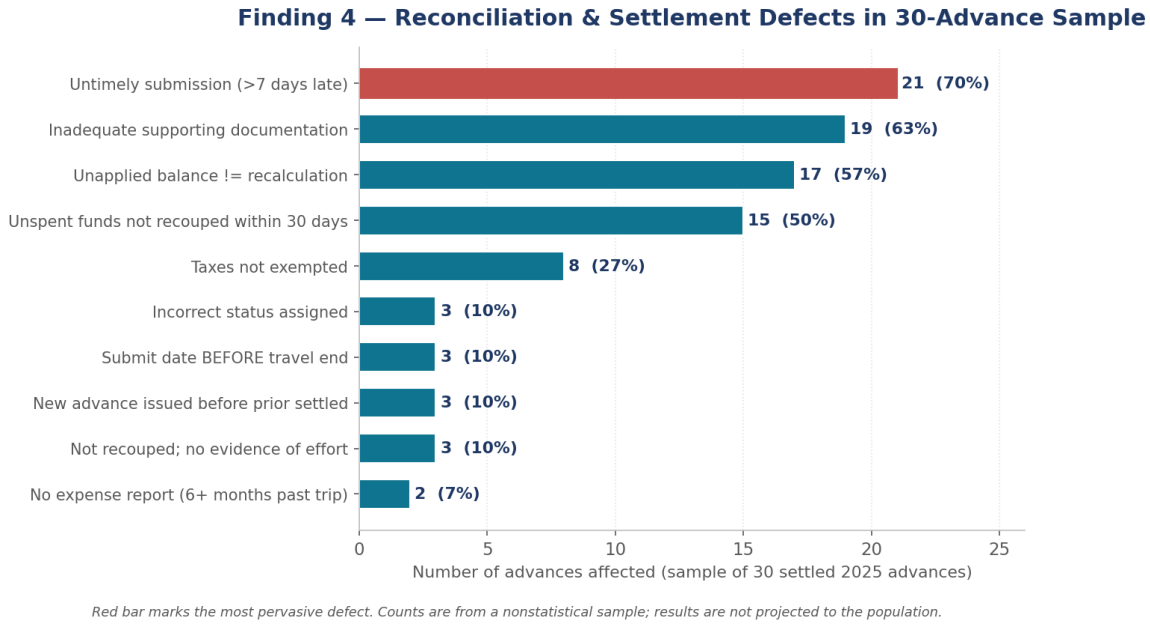


Figure 3. Reconciliation and settlement defects in a sample of 30 settled 2025 advances, each shown with its count and the percentage of the sample affected. The red bar indicates the most frequent defect. Results describe the items tested and are not projected to the population.

1. Untimely Submission of Expenses

- 21 (70%) had expense reports submitted more than 7 days after the travel end date —
  - 11 were 8–30 days late
  - 5 were 31–60 days late
  - 5 were more than 60 days late
- 2 (7%) had no expense report submitted as of the review date and were more than six months past the travel end date (for one, receipts were subsequently uploaded with the status changed to Applied, but no expense report was created); and
- 3 (10%) had expense submission dates before the travel beginning and end dates.

2. Documentation and Recalculation

- 19 (63%) did not have adequate support for all expenses submitted;

- 17 (57%) had an unapplied (remaining) balance that did not agree with audit recalculation — mostly due to unsupported expenses or incorrect mileage and/or per-diem calculations; and
- taxes were not exempted for expenses included in 8 advances.

3. Assigned Status and Recoupment of Funds

- 3 (10%) did not have the correct status — one should have been Applied but was Overdue (expenses submitted but no expense report created); two were Closed with no evidence that a payment was received, indicating a potential Overdue status;
- 16 (53%) had unspent funds that were not recouped within 30 days of the travel end date; and
- 3 advances were not recouped as of the review date, with no evidence of recoupment efforts.

Important Pattern

Late submissions, inadequate support, recalculated balances that disagree with the system, and unrecouped funds are not isolated defects — they appear together in roughly half or more of the advances tested, pointing to a settlement process that is not operating as a control.

Why These Conditions Exist

The settlement-side controls described in the Travel Policy are not operating in practice. There is no documented procedure for monitoring outstanding advances and triggering the reminder and recoupment schedule, no control preventing a second advance while a prior one is unsettled, and the data-capture weaknesses in Finding 8 (no required expense date, no vendor name, expenses not itemized) limit the ability to recalculate balances and review status.

What This Means

The County cannot demonstrate that advances were settled in accordance with the Travel Policy. Some expense reports were submitted after the IRS 60-day safe-harbor period, creating a risk that the related payments may need to be treated as taxable wages. Differences between recorded balances and audit calculations also make the settlement amounts in CV360 unreliable. In addition, unrecovered funds and additional advances issued to employees with outstanding balances increase the County's financial exposure. The unresolved advances transferred from FMIS, as discussed in Finding 2, further increase this exposure because their accuracy, supporting documentation, and collection status remain unconfirmed.

Severity Rationale

The defects are not isolated to a single control — they span timeliness, documentation, accuracy, status, and recoupment — and appear in roughly half or more of the advances tested across several categories. The condition carries direct financial-recovery exposure (unrecouped funds) and tax-compliance exposure (late settlement past the IRS 60-day safe harbor regulation). Severity is high rather than critical because the policy's recoupment mechanism (payroll deduction) is not yet implemented in practice and the loss amount has not been quantified; the concern is breadth and persistence rather than confirmed fraud.

Recommendations

We recommend that Finance management ensure that AP takes the following actions to address the issues identified in this finding:

1. Ensure the operation of the Travel Policy's existing reminder and recoupment cadence (7-day return; reminders at 7 and 21 days; payroll deduction at 30 days) operates as an active control, with assigned responsibility and periodic reporting on outstanding advances.
2. Address late submissions in line with the IRS 60-day safe harbor — amounts not substantiated within that window should be treated as taxable wages reported on IRS Form W-2 (coordinate with Finding 5).
3. Recover the unspent and unrecouped balances identified during testing and review the broader 2025 population for similar items.
4. Prevent issuance of a new advance while a prior advance remains unsettled, with defined exceptions and escalated approval for documented continuous travel (coordinate with Finding 3).
5. Strengthen the settlement review so that recalculated unapplied balances, status assignments, and tax-exemption treatment are validated before an advance is closed.
6. Address the advances converted from FMIS to CV360: obtain support for carried-over balances, correct status assignments, and pursue amounts owed (coordinate with Finding 2).

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ Agree ☐ Disagree	All FMIS unconverted advance/expenses have been addressed and proof of reconciled payments have been attached in CV360. To address the control gap identified, AP is working with payroll to deduct past due funds from employees paycheck. AP worked with Payroll to implement a new procedure to deduct prior unsettled advances from employee's paycheck. Payroll agreed to allow four consecutive payments to reconcile the unsettled advance. This should comply with the IRS regulations.	May 31, 2027

SECTION 3

Reimbursements and Prepayments

Whether reimbursements and prepayments are pre-approved, supported, correctly calculated, free of duplicates, and confirmed to be for services actually received.

A reimbursement repays an employee for allowable business costs that the employee has paid out of pocket, once the expenses are approved and supported.

A prepayment is different: the County pays a vendor before the event, for items such as conference registration, lodging, or airfare. Because a prepayment disburses County funds before any service is received, it depends on subsequent confirmation that the service was received and on the recovery of any refund owed for a cancellation.

This section covers the controls over reimbursements (Finding 5), the prevention of duplicate payments (Finding 6), and prepayments (Finding 7).

FINDING 5

Expense Reimbursements — Paid Without Adequate Support, Approval, or Accuracy Checks

BOTTOM LINE

Exceptions appeared in every category tested in a sample of 25 reimbursements — timeliness, pre-approval, documentation, accuracy, tax exemption, and reasonableness — and many reimbursements failed more than one requirement, indicating that the review and approval process is not operating effectively. — This is a high-severity finding.

Criteria

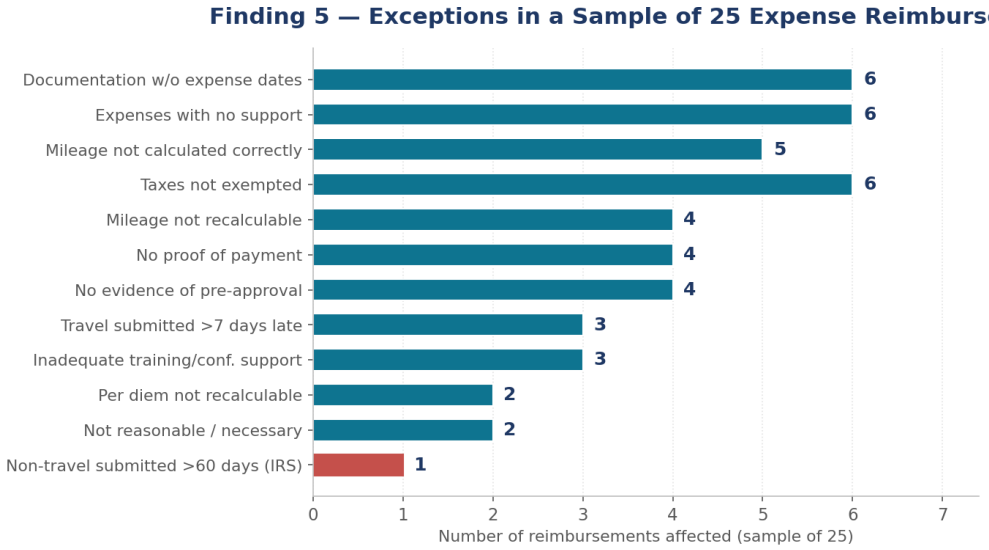
Proper authorization and approval are required by the Travel policy and rely on the authorized approver to ensure sufficient documentation, accurate calculations, and allowability before a reimbursement is forwarded to AP for payment.

Submission timelines are based on the 7-day post-travel window dictated by the travel policy and is in alignment with the IRS 60-day accountable-plan window.

Requirements for pre-approval, adequate documentation, accurate mileage and per diem, tax exemption, and selection of the least-cost option are also dictated by the travel policy.

What Audit Testing Showed

We reviewed a sample of 25 expense reimbursements. Exceptions appeared in every category tested, and many reimbursements failed more than one requirement. The chart below summarizes of the exceptions noted.



Red bar = IRS accountable-plan 60-day window exceeded. One reimbursement also paid a $382.04 rental car where mileage would have cost $55.30.

Figure 4. Exceptions identified in a sample of 25 expense reimbursements. Multiple reimbursements failed more than one requirement; the red bar marks the IRS 60-day accountable-plan exception.

1. Untimely Submission

- 1 reimbursement contained non-travel expenses submitted more than 60 days allowed by the IRS;
- 6 had documentation that did not show the date the expense occurred; and
- 3 had travel expenses submitted more than 7 days after the travel end date.

2. No Evidence of Pre-Approval

- 4 reimbursements had no evidence of pre-approval (2 travel-related, 2 not).

3. Inadequate Supporting Documentation

- 6 contained expenses with no support; 4 had expenses with no proof of payment;

- 3 had inadequate support for training/conferences (no location, cost, or dates); and
- 4 lacked documentation to recalculate mileage; 2 lacked documentation to recalculate per diem.

4. Accuracy, Tax Exemption, and Reasonableness

- mileage was not calculated correctly for 5 reimbursements;
- taxes were not exempted for expenses included in 6 reimbursements; and
- 2 reimbursements had expenses that did not appear reasonable or necessary
  - A car rental costing $382.04 was reimbursed when the use of the employee's personal vehicle would have resulted in a mileage cost of $55.30.
  - An employee was reimbursed for mileage on their personal vehicle to reach a location in addition to an Uber for travel within that same location.
  - No justification was provided for why their personal vehicle was not used instead of the higher cost car rental or ride share.

We also noted that the system does not require reimbursements to be applied to unsettled advances. Instead, it allows expenses to be reimbursed directly to employees with outstanding advances. Although we did not test whether this occurred, we noted that system configuration permits it and relies solely on human intervention as the only control to identify outstanding advances and to apply the employee's expense reimbursement appropriately.

> **Example — Least-Cost Option Not Chosen**
>
> One reimbursement paid $382.04 for a rental car, where mileage would have cost $55.30 — roughly seven times the least-cost option the policy requires travelers to choose.

Why These Conditions Exist

The exceptions are consistent with the framework gaps in Finding 1 (no rules-based training, undefined documentation standards, no enforced pre-authorization, no IRS timing rules) operating together with ineffective review control. The data-capture weaknesses in Finding 8 (missing dates and vendors, non-itemized expenses) also make several requirements difficult to verify during the review.

What This Means

The County reimbursed employee expenses that were late, unsupported, improperly preapproved, incorrectly calculated, or insufficiently documented to demonstrate their reasonableness and necessity. These conditions increase the risk that the County will:

- reimburse expenses it does not owe;
- overpay mileage or per diem;
- incur avoidable costs when a less expensive option is available;
- pay sales tax unnecessarily; or
- improperly treat late or unsupported reimbursements under IRS accountable plan requirements.

Collectively, the exceptions indicate that controls do not provide sufficient assurance that employee reimbursements are properly approved, supported, calculated, and reviewed before payment.

Because CV360 does not automatically apply eligible expenses to outstanding advances, there is also a risk that an employee could receive a reimbursement while still owing funds on an unsettled advance.

Severity Rationale

The exceptions appeared across every category tested within the sample of 25, and they include a tax-compliance exception (the IRS 60-day period) and two expenses that were not the least-cost option. The pattern indicates that the review control intended to identify these issues before payment is not operating effectively. Severity is high rather than critical because no fraud was identified, and the individually quantified amounts were limited; the basis is the number of categories affected and the consistency of the control failure.

Recommendations

We recommend that Finance management ensure that AP takes the following actions to address the issues identified in this finding:

1. Strengthen the pre-payment review by authorized approvers and the Travel Administrator — for example, a documented checklist covering pre-approval, receipts and proof of payment, training/conference support, mileage and per diem recalculation, tax exemption, timeliness, and least-cost — with evidence that the review occurred before payment.
2. Treat reimbursements without an approved Travel Authorization as returnable rather than payable (coordinate with Findings 1 and 7).
3. Enforce submission timelines (the 7-day post-travel and IRS 60-day windows) and define the consequences, including taxable-wage treatment, when they are exceeded.

4. Recover overpayments from incorrect mileage/per diem and the unreasonable expenses noted and obtain recalculation support before payment.
5. Reinforce lodging and other tax-exemption requirements and address exemptions in traveler and approver training.
6. Strengthen the controls over reimbursements to ensure that no funds are disbursed to the employee that should be used to settle an advance, including assessing the feasibility of implementing system controls.

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ **Agree** ☐ **Disagree**	**Corrective actions will include enforcing strict documentation rules following internal controls by mandating formal approvals and itimized receipts for all expenses or reject policy. Incorrect calculations will be rejected and resubmitted by the employee with correct information.**	**May 31, 2027**
Additional Comments and/or Reason for Disagreement with finding: *The Travel Coordinator team will receive additional training by IT/Deloitte for software updates and changes.*		

FINDING 6

Lack of Internal Controls to Prevent Duplicate Payments

BOTTOM LINE

No control exists to identify duplicate expenses submitted for reimbursement or used to satisfy an advance. A limited review found one expense paid on a County Issued purchasing card (P-Card) and then reimbursed to the employee, and three duplicate receipts submitted in separate reimbursement claims — evidence of a systemic control gap, even though the confirmed dollar amounts were not material. — This is a moderate-to-high-severity finding.

Criteria

Sound internal control requires preventive or reliable detective controls to ensure the same expense is not paid more than once, for example, by comparing a reimbursement claim against P-Card activity and against unsettled advances before payment, and by capturing expense data in a structure that makes duplicates detectable.

What Audit Testing Showed

No control currently ensures that expenses submitted for reimbursement were not paid with a County P-Card or submitted in another expense report.

The audit identified one instance in which an employee paid for parking on a County P-Card and submitted the same receipt for reimbursement, resulting in the County paying the expense twice.

A review of 16 expenses submitted by the same employee for the same amount found 3 instances of duplicate expenses. Detecting duplicates is complicated by expenses not always being listed on separate lines and by the absence of an expenditure date and vendor on the expense report line item — the same data-capture weaknesses described in Finding 8.

Why These Conditions Exist

There is no reconciliation or system control comparing a reimbursement claim against P-Card activity and unsettled advances before payment, and CV360 expense data is not structured to make duplicates detectable. The detective weakness (duplicates are hard to see) and the preventive weakness (nothing stops them) reinforce each other.

What This Means

Without preventive or reliable detection controls, the County is exposed to paying the same expense more than once — either through reimbursement of an item charged to a County P-Card or reimbursement of an expense already included in another expense report.

The confirmed amounts were not material, but the control gap is systemic: the conditions that allowed the confirmed duplicates to remain in place for all travelers and expense types until a control is implemented.

> **Severity Rationale**
>
> The confirmed financial impact was not material, which tempers severity; however, the underlying control is entirely absent rather than merely weak, the condition affects every traveler and every expense type, and it is compounded by the data-capture deficiencies in Finding 8 that make duplicates difficult to detect after the fact. The combination of a fully absent preventive control and an impaired detective capability places this above a routine moderate rating.

Recommendations

We recommend that Finance management ensure that AP takes the following actions to address the issues identified in this finding:

1. Establish a control that ensures expenses submitted for reimbursement were not paid with a County P-Card or duplicated on another claim.
2. Capture each expense on a separate line with its date and vendor so system controls can prevent duplicates, or duplicate-detection analytics can be run routinely (coordinate with Finding 8).

3. Analyze the broader reimbursement and P-Card population to determine whether the confirmed duplicates are isolated or systemic, and recover any duplicate payments identified.
4. Monitor periodically for same-amount/same-date/same-vendor expenses submitted by the same employee and for reimbursements that match P-Card charges, with documented follow-up.

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ Agree ☐ Disagree	To remediate this deficiency and strengthen the disbursement framework, AP will implement the following measures: Request IT to configure software to flag duplicate expense submissions. AP created forms to address how expenses were paid using P-card, Check, PO#, etc.	May 31, 2027
Additional Comments and/or Reason for Disagreement with finding:		

FINDING 7

Prepaid Expenses — No Process to Confirm Service Occurred or Ensure Refunds Received

BOTTOM LINE

No control exists to confirm that prepaid travel or training expenses occurred or that refunds due from cancellations are received. For all 21 prepayments made in 2025 ($68,680), the County could not confirm that the prepaid travel or training occurred or determine whether refunds were owed; approval and documentation deficiencies were also noted. — This is a high-severity finding.

What This Finding Is — and Is Not

This finding does not assert that the $68,680 in prepayments was a loss to the County or that refunds were due from the vendor and not collected. Instead, it identifies the absence of a process to confirm that the service is received by the employee and that any refunds due for cancellations are pursued.

Because no proof of attendance, travel, or lodging could be provided for any of the 21 prepayments, the County cannot currently demonstrate that the funds were for services received — the exposure is the inability to identify services not received or refunds owed, instead of a confirmed overpayment.

Criteria

Because prepayments are made before the service is received, the process must include controls sufficient to confirm the traveler or attendee received the service, and to ensure refunds for cancellations are requested, tracked, and received.

The County travel policy allows a prepayment to the vendor on behalf of the employee for accommodations, and Air or Rail Fares. A properly approved Travel Authorization form serving as both an authorization and a request for prepayment is required before AP can issue the payment.

What Audit Testing Showed

During the audit period, 21 prepayments totaling $68,680 were made to vendors for training, conference registration, lodging, or airfare. The employee's department is expected to tell AP when refunds are due for cancellations, but no process or assigned responsibility exists to ensure this happens, and there is no mechanism to track whether refunds are requested and received.

We reviewed the supporting documentation for all 21 prepayments — a 100 percent review rather than a sample — for proper approval, support, and post-event follow-up.

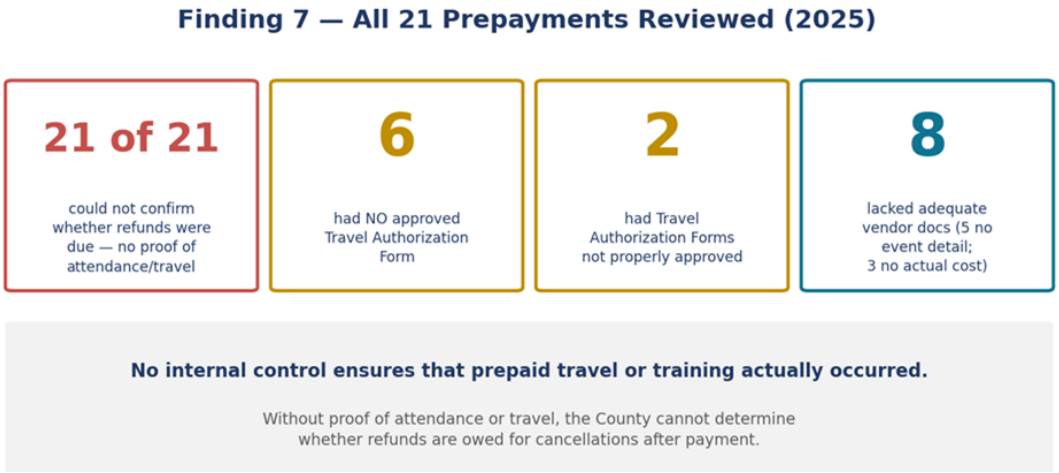


Figure 5. Review of all 21 prepayments made in 2025. The County could not confirm that any prepaid travel or training occurred and could not determine whether refunds were owed.

- For 21 of 21 (100%) prepayments, no subsequent proof of attendance, travel, or lodging could be provided;
- 6 (29%) did not have an approved Travel Authorization form;
- 2 (10%) had a Travel Authorization that was not properly approved; and
- 8 (38%) did not have adequate supporting documentation — of these, 5 had no event detail from the vendor, and 3 had nothing showing the actual cost.

Why These Conditions Exist

As noted in Finding 1, the policy does not assign responsibility for ensuring prepayment refunds are requested and received, and no procedure exists for requesting, tracking, or ensuring collection. There is also no requirement for evidence that the prepaid travel, lodging, or training occurred.

Basically, once the payment is made to the vendor by AP, there is no subsequent follow-up, reconciliation, or close-out process.

What This Means

Because no evidence could be provided confirming that travel, lodging, or training occurred for any of the 21 prepayments, and because no control exists to ensure refunds are pursued when applicable, the County has no assurance that prepayments were for services received and cannot determine whether refunds were due and received for cancellations.

In addition, prepayments made without an approved authorization or against inadequate vendor documentation may not have been properly authorized or substantiated. Sufficient documentation — including cost, dates of service, and the names of the employees receiving the service — should be required before payment is issued.

Severity Rationale

This condition affects 100 percent of the prepayments tested (21 of 21) for the most significant issue — the inability to confirm the prepaid service was received or that refunds were requested and received where applicable— and prepayments are inherently higher-risk because cash leaves the County before any service is delivered. The authorization and documentation exceptions compound the exposure.

Severity is high rather than critical because no specific loss has yet been confirmed; the exposure is that losses (unrecovered refunds, services not received) cannot currently be ruled out.

Recommendations

To mitigate the risks identified in this finding, we recommend that Finance Management do the following:

1. Revise the policy to require documented proof that prepaid travel or training occurred (e.g., proof of attendance, boarding pass, hotel folio) and assign responsibility and set timelines for identifying, requesting, tracking, and recording prepayment refunds (coordinate with Findings 1 and 2).
2. Consider whether prepayments will be allowable for expenses not related to travel. If so, revise the policy accordingly to include other eligible expenses that can be prepaid and specify the form to be used/required for authorization.

3. Ensure that AP develops and documents a process that includes the subsequent reconciliation of each prepayment to the required documentation and the identification, tracking, and receipt of refunds due to the County for services that were not received.
4. Ensure that AP complies with the revised and existing policy through the implementation of monitoring controls, especially that they do not release prepayments until adequate vendor documentation (event detail and actual cost) and a properly completed and approved Travel Authorization form is received, with the documentation retained with the record, ideally attached to the invoice in CV360.
5. Instruct AP to work in conjunction with the user departments to obtain proof of attendance/travel for the previously issued prepayments issued within a reasonably determined timeline, e.g., January 1, 2025, to date, to determine whether refunds were owed and uncollected and make efforts to recover them.

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ **Agree** ☐ **Disagree**	**AP created forms for departments to submit to AP if employee did not attend conference or event. Also 2 spreadsheets were created to note all refund deposits and ongoing expense submissions. Requesting forms be on shared drives. All prepayments will be accompanied by documentation for travel and training to verify attendance, which will include a certificate of completion, agenda, attendance, and badge.**	**July 01, 2027**
Additional Comments and/or Reason for Disagreement with finding:		

SECTION 4

System Configuration and Access

Whether CV360 is configured to capture complete, reliable data and to enforce segregation of duties over travel-expense processing.

The County uses the CV360 expense module for entering, approving, and paying reimbursement claims and advance requests. Two conditions in this section concern that module: how it is configured to capture and calculate data (Finding 8), and how user access is assigned (Finding 9).

Configuration determines what information the system requires, allows, and computes; access determines which duties each user can perform, and whether any single person can both initiate and approve a payment.

FINDING 8

CV360 Data Input Processes and System-Configuration Insufficient to Monitor, Audit, and Reconcile Advance and Expense Activity

BOTTOM LINE

System configuration and input practices limit the County's ability to monitor and audit advance and expense activity. Also, a known deficiency prevents AP from reducing an advance's unsettled balance when an employee repays funds, and the deposit cannot be tied to the advance without inquiry or retrieving supporting documentation. — this is a moderate-to-high-severity finding.

Criteria

System configuration should ensure accurate and complete data entry, accurate calculations, and data sufficient to support monitoring and audit. Specific to the expense module, the configuration should allow and require sufficient data to be entered to ensure compliance with County policies, avoid manual calculations where feasible, hard-code data used in calculations, such as per diem and mileage rates, and allow the comparison of expenses to identify and review potential duplicates. The Green Book calls for quality information and for the design of the information system to achieve the entity's objectives and respond to risks.

What Audit Testing Showed

As currently configured and used, CV360 does not capture travel and expense data with the level of detail needed to monitor and audit the activities. Expenses are often not itemized; expense-paid date, vendor name, and an adequate description of the service are not included; travel expenses cannot be distinguished from non-travel; and mileage and per diem are entered manually rather than computed by the system. Certain fields are left blank because they are not mandatory, and a known deficiency prevents recouped funds from being applied to unsettled balances, leaving balances open under a closed status. Further, deposits of funds collected in repayment of advances cannot be traced to the advance without inquiry or review of supporting documentation.

1. Recording of Recouped Funds Cannot Be Traced

When funds are received, AP creates an invoice in the accounts receivable module and applies the receipt to the deposit before forwarding to Treasury; in the expense module, the advance status is changed to "closed" while the balance remains unapplied. There is no link between the advance and the invoice or deposit, and no common data fields in CV360 reports or queries for monitoring or auditing recouped funds.

2. Configuration Issues

The following configuration issues were identified during this audit:

- Advance requests and expense reports can be submitted with missing critical data;
- There is no field for the vendor's name or actual expense date;
- Travel expenses cannot be differentiated from non-travel expenses;
- Mileage is not calculated automatically at the U.S. General Services Administration (GSA) rate;
- Per diem calculations are not automated by location, travel dates, and meals provided, with incidentals added per GSA guidelines; and
- Status assignments are not automated by rules aligned to established definitions.
- No link between the advance and the invoice or deposit, and no common data fields in CV360 reports or queries for monitoring or auditing recouped funds.

3. Data-Input Issues

During our testing we noted the following issues with the way in which data was entered:

- Expenses are sometimes entered as a single total on one line rather than itemized;
- Description and purpose are inadequate in most cases;
- Travel beginning and end dates, which enable monitoring of timely submission, are not entered; and
- Individual expenses do not include the actual payment date or vendor.

These issues are possible because CV360 does not require users to complete the relevant fields or enter each expense separately.

Why These Conditions Exist

It appears that configuration decisions prioritized entering expenses over capturing complete, reliable data for monitoring, auditing, and rule enforcement. We could not determine whether the deficiencies can be corrected without reconfiguration.

What This Means

Because expenses are not itemized, dated, attributed to a vendor, clearly described, or flagged as travel versus non-travel, the County cannot effectively monitor spending, detect duplicates (Finding 6), verify timeliness, or audit compliance without disproportionate manual effort. The manual entry of mileage and per diem allows the calculation errors observed in Finding 5. The unapplied-payment deficiency and the inability to trace deposits of recouped funds through the system prevent accurate tracking, reconciliation, and audit of advances, compounding Finding 2. These configuration deficiencies are not limited to information technology; they contribute to several of the conditions identified elsewhere in this report.

Severity Rationale

The conditions are largely systemic and preventive in nature rather than evidence of confirmed loss, which tempers severity; however, the configuration weaknesses are an enabling cause of Findings 2, 5, and 6, and will continue to generate exceptions until remediated. The known deficiency that prevents reducing a paid overdue balance directly impairs the accuracy of financial records. The cross-cutting, compounding nature of the condition places it above a routine moderate rating.

Recommendations

Finance management should work with DOIT to determine the most efficient and effective way to address the issues identified — including whether the system must be reconfigured or whether unused features are available — so that the system allows:

- each expense to be captured on a separate line with required fields for expense date, vendor, travel dates, and a meaningful description, preventing submission when these are blank;
- travel expenses to be distinguished from non-travel expenses, including local or virtual training and conferences;
- automated mileage (GSA rate) and per-diem calculations (by location, dates, and meals provided, with incidentals), with rate changes restricted to administrative credentials;
- recouped funds to be applied to the advance balance and traced to the deposit; and
- status to be assigned by the system based on established definitions.

Upon completion, records entered under the prior configuration should be reviewed for needed corrections, procedures developed as applicable, and training provided on the new processes and input requirements.

Management Response (Chief Financial Officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ **Agree** ☐ **Disagree**	**AP created forms to capture non-travel expenses and updated the mileage form with rate changes. AP and IT are working on how to automatically update the GSA rate. Also, IT is working to resolve the gap between deposits made against advance balances. IT and AP are working alongside each other to ensure travel and training forms are accurately displaying how items are paid, e.g., by P-Card, P.O, or EMPLOYEE. AP will require each field to be completed on expense forms and ensure that dates, vendors, travel dates, and meaningful descriptions are displayed, or the expense will be rejected.**	**July 01, 2027**
Additional Comments and/or Reason for Disagreement with finding:		

FINDING 9

Incompatible System Access — One Person Can Enter, Approve, and Pay Reimbursements

BOTTOM LINE

In total, 13 active user assignments carried segregation-of-duties conflicts or elevated privilege over travel-expense processing, including two users with full AP administrator access — one a non-employee contractor and the other the AP Manager. Because these conditions sit directly in the system that enters, approves, and pays for employee expenses, and the manager who would ordinarily review the work of AP staff is among those holding concentrated access, no independent check remains. — This is a high-severity finding.

Criteria

Sound internal control and the organization's own role-design framework require that incompatible functions in the travel-expense process — originating a claim, approving it against travel policy, disbursing the reimbursement, and configuring the expense rules (per diem limits, mileage rates, receipt requirements, approval thresholds) — be distributed among different individuals, so no single person can authorize and pay a reimbursement, including their own. Approval authority should rest only with personnel independent of the claimant; privileged and configuration access should be limited to a small number of vetted internal staff on a least privilege basis. Preventive controls (a segregation-of-duties ruleset) and detective controls (periodic recertification of privileged access) work as complementary layers.

What Audit Testing Showed

We evaluated role assignments in the AP and Expense Management (EXM) modules — the parts of CV360 through which employee travel expenses are entered, approved, and paid — against the County's intended assignment of system roles to job positions, reviewing the active user assignments through which travel expenses are processed. We found role combinations that allow a single individual to enter a travel-expense claim, force-approve it outside the standard workflow, disburse the reimbursement, and alter the expense configuration that enforces travel policy, with no independent check.

1. Concentrated Administrative Access Over Travel-Expense Processing

Two active users hold the complete AP administrator role. That single role allows a user to:

- create and modify invoices;
- create and modify payments;
- approve invoices outside the normal workflow;

- open and close accounting periods; and
- change AP configuration settings.

In the travel-expense context, this means one person can originate a reimbursement, approve it, disburse the payment, and change the rules that enforce travel policy — per-diem limits, mileage rates, receipt requirements, and approval thresholds — with no other party involved. One of the two users with this role is a non-employee contractor, which means a person who is not a county employee holds full administrative control over the function that pays employee travel. The other is the AP Manager — the official who would ordinarily provide the independent review of AP staff work; because the manager also holds full origination, approval, disbursement, and configuration capability, no reviewer sits above the concentrated access to detect its misuse.

The concern is not that AP staff hold the transactional access their duties require; it is that origination, approval, disbursement, and configuration are not separated and are not subject to independent review.

2. Self-Approval of Travel Reimbursements

Two role combinations among the active accounting users allow a user to approve work that the same user entered:

- Most of the active accounting users reviewed can both enter an invoice and approve it outside the normal workflow (a capability the system labels “Force Approve”), which allows them to approve a claim they entered, including their own reimbursements; and
- One additional user holds a configuration-level setup role together with invoice and payment functions, placing both transaction and configuration capability in a single assignment.

Why These Conditions Exist

These conditions arose because roles are assigned by job position or for convenience rather than being checked against a segregation-of-duties rule set when access is granted. No rule prevents conflicting combinations from being assigned to active users, and no periodic review of privileged and configuration access is performed to detect such combinations after access is granted.

What This Means

The County is exposed to a heightened risk of improper or fraudulent reimbursements — the entry and self-approval of inflated, duplicate, or unsupported claims; disbursement of reimbursements that do not comply with policy; and unauthorized changes to the configuration that governs expense reports and payments. The concentration of these duties, together with full administrative access held by a non-employee contractor, increases the likelihood that such activity could occur and remain undetected, and may represent a compliance and audit-reporting concern.

Severity Rationale

These conditions sit directly in the system that enters, approves, and pays employee travel. A single individual can originate, approve, disburse, and reconfigure travel reimbursements without an independent check, and full administrative access is held by both a non-employee contractor and the AP Manager — the official who would otherwise provide independent review of the function. The absence of both a preventive rule set, and a periodic review means the conflicts can be granted and retained without detection, increasing the likelihood of improper or fraudulent reimbursement.

Recommendations

To mitigate the risks identified above we recommend that Finance Management ensure that the County Department of Information Technology does the following:

1. Remove administrative and configuration access from the non-employee contractor and from transactional users, restricting such access to a small number of vetted internal administrators on a least-privilege basis.
2. Re-scope the two full AP administrator users so that travel-expense entry, approval, payment disbursement, period control, and expense configuration are separated across different individuals; where complete separation is impractical for AP staff who must process reimbursements, implement documented compensating controls (e.g., independent review of all travel reimbursements above a defined threshold and of all changes to the expense configuration).
3. Restrict the ability to approve invoices outside the normal workflow ("Force Approve") to designated supervisory personnel independent of the claimant and remove it from users who also enter expense reports, to eliminate self-approval.
4. Implement a segregation-of-duties ruleset enforced at the point of role assignment and establish a periodic (at least quarterly) recertification of privileged and configuration access over expense report processing.

Management Response (Chief Financial officer):

Management Agreement	*Description of Management's Action Plan to Address the Finding*	*Estimated Timeline to Implement Action Plan*
☒ **Agree** ☐ **Disagree**	**AP's administration is mapping out the Segregation of Duties (SoD) procedure for user profiles and will be reviewed and updated.**	**July 01, 2027**
Additional Comments and/or Reason For Disagreement with finding: **Collectively, the CV360 software deviated from what its intended configuration requirements and specifications for AP modules offered. Whether due to configuration, oversight, migration gaps, or system design limitations, all have played a role in key functioning areas in AP, such as workflow and efficiency shortfalls.**		

Appendix I — Objective, Scope, and Methodology

This audit assessed whether internal controls over DeKalb County's advance, prepayment, and reimbursement processes are designed effectively to ensure expenses are properly approved, allowable, and for legitimate business purposes. It was performed as part of the OIIA's mission to provide an independent, objective, insightful, nonpartisan assessment of the stewardship and performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

The audit focused on transactions occurring from January 1 through December 31, 2025.

Our methodology included, but was not limited to:

- a comparative analysis of policies and procedures against best practices; and
- testing of samples of transactions, and full-population analyses, for compliance with policies and procedures.

Sample-based results describe the items tested and the control weaknesses they evidence and are not projected to the population; full-population results are not subject to sampling risk.

Appendix II — Management Response

Chief Financial Officer
Dianne McNabb

Lorraine Cochran-Johnson
Chief Executive Officer

Board of Commissioners

District 1
Robert Patrick

District 2
Michelle Long Spears

District 3
Nicole Massiah

District 4
Chakira Johnson

District 5
Mereda Davis Johnson

District 6
Ted Terry

District 7
LaDena Bolton

October 26, 2026

Lavois Campbell
Chief Audit Executive
Office of Independent Internal Audit
1300 Commerce Drive, Suite 300
Decatur, Georgia 30030

Re: **Management Response to "Audit of Employee Advances, Prepayments & Expense Reimbursements - Report No. IA-2025-0304-FIN"**

Dear Mr. Campbell:

In accordance with DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit, this is our response to the audit named above, provided in this document. As required by the ordinance, our response includes 1) a statement regarding our agreement or disagreement along with reasons for any disagreement, 2) our plans for implementing solutions to issues identified, and 3) the timetable to complete such plans.

If you have any questions about this response, please contact me.

Sincerely,

Dianne McNabb

Dianne McNabb
Chief Financial Officer
DeKalb County Government | Department of Finance

Appendix III — Recommended Revisions to the County's Travel/Expense Policy

In addition to the gaps identified during testing, we compared the DeKalb County Travel & Reimbursement Policy to those of comparable Georgia government agencies. Fulton County and Cobb County are the most similar; we also reviewed the State of Georgia, the University System of Georgia, and Georgia Tech. The provisions below are presented as better practices that, if incorporated, would strengthen DeKalb's policy.

Fulton County — Travel & Training Policy/Procedures

Better Practice	Recommendation for Improvement
Designated Department Travel Coordinators with defined responsibility and accountability for travelers, approvers, and auditors.	Clearly define responsibilities and accountability for spenders/travelers, department coordinators, approvers, and auditors.
Required airfare quotes/cost comparisons obtained through the coordinator, submitted in the required format and retained.	Define documentation to evidence the most economical means of travel and escalated approval for exceptions (relates to the unreasonable-cost exceptions in Finding 5).
Defined, enumerated proof of attendance for conferences (badge, agenda, photo, or materials).	Define acceptable "proof of attendance," including conference badge, certificate of completion, etc. (relates to Findings 5 and 7).
A defined deadline for reconciling card/advance activity, with a disciplinary consequence for delinquency.	Establish a deadline for monthly reconciliation of advances (relates to Finding 2).

Cobb County — Finance Travel Policy

Better Practice	Recommendation for Improvement
A pre-numbered Travel Authorization / Travel Advance Request form with a mandatory "Estimated Total Travel Expense" field; incomplete forms are returned.	Reject advance and reimbursement requests submitted without a properly completed, approved Travel Authorization with an itemized cost estimate (the form is also not obtained in practice — see Finding 1).
Overnight lodging within Metro Atlanta is not authorized unless special circumstances are documented with the business purpose.	Require documented, approved special circumstances with justification when a Metro-Atlanta lodging exception is claimed.
Express requirement to use credit cards / a controlled-payment instrument to reduce or eliminate advances.	Prescribe a payment hierarchy for when to use a P-Card, personal card, or advance (relates to Finding 2).

Georgia Statewide Travel Policy

Better Practice	Recommendation for Improvement
Approver certification language and a hard rule that a traveler may not approve their own report or that of a person they report to.	Prohibit self-approval and approval of a supervisor's report, and revise forms to require approver certification — a segregation-of-duties safeguard (relates to Finding 9).
"No expense approved if a required receipt is missing"; credit-card slips/statements are not acceptable in lieu of itemized receipts.	Require original itemized receipts with payment information, enforce a "no receipt → no approval" rule, and a prohibition on credit-card slips/statements in lieu of itemized receipts (relates to Finding 5).

Georgia Tech — Travel and Meals & Incidental Expense Policies

Better Practice	Recommendation for Improvement
Traveler attestation that reimbursement has not been and will not be sought from any other source.	Add an attestation that reimbursement will not be sought from any other source, that the expense was paid with employee funds, and that the original receipt is retained and subject to audit (to address the duplicate-payment risk in Finding 6).
A formal written agenda with session times required as support for conferences/training.	Require a conference/training agenda or session details describing meals provided, used in the per diem calculation (relates to Finding 5).

Georgia Statewide Travel Policy / OPB Policy Memorandum No. 1 (Rev. 7, Apr. 2017)

Better Practice	Recommendation for Improvement
A traveler should have only one travel advance outstanding at a time, with defined exceptions for continuous travel.	Limit each employee to one unsettled advance, with an escalated pre-approval requirement for exceptions (relates to Findings 2 and 3).
A defined procedure for recovering unrecovered advances, including post-employment.	Strengthen procedures to recover unsettled advances through payroll deduction after 30 days and to treat amounts uncollected within the IRS-allowable timeframe as taxable income.

Appendix IV — Sources and References

The findings in this report are based on criteria referenced to the sources below.

- DeKalb County Travel & Reimbursement Policy, effective March 27, 2024 — the County's governing policy, cited by named section throughout this report.
- U.S. GAO, Standards for Internal Control in the Federal Government, GAO-13-830SP (the "Green Book"). Principles and paragraphs cited: P4; P10 ¶¶10.12, 10.13, 10.17; P11 ¶11.12; P12 ¶¶12.02–12.05; P13; P16 ¶16.09; P17 ¶17.05.
- Internal Revenue Service accountable-plan rules: Treasury Regulation 26 CFR §1.62-2 (paragraphs (c), (d), (e), (f), (g)(2), (h)); IRS Publication 463, Travel, Gift, and Car Expenses.
- Fulton County, Georgia — Travel & Training Policy and Procedures (Office of the County Auditor travel-and-training audit reports).
- Cobb County, Georgia — Finance Department Travel Policy (Travel Authorization/Travel Advance Request Form, Exhibit A).
- State of Georgia Statewide Travel Policy (State Accounting Office, O.C.G.A. §50-5B-5); related OPB Policy Memorandum No. 1 (Rev. 7, April 2017) on travel advances.
- University System of Georgia Business Procedures Manual, Section 4 (Travel).
- Georgia Institute of Technology travel policies (Reimbursement for Travel Expenses; Meals & Incidental Travel Expenses).
- Georgia Southwestern State University, Travel & Expense Reimbursement guidance.
- University of Georgia Travel Policy and UGA Travel Basics.

Appendix V — Definitions and Abbreviations

The terms below are used throughout this report.

Term	Definition
Accountable plan (IRS)	An IRS-recognized arrangement under which business expense reimbursements and advances are not treated as taxable wages, provided expenses are substantiated and excess amounts returned within prescribed timeframes (including the 60-day safe harbor).
Advance	Funds paid directly to an employee before travel to cover anticipated expenses, which must later be settled with proof of actual expenses; any unused portion is returned to the County.
CV360	The County's current cloud-based ERP / expense module (Oracle-based), implemented in August 2024, used to enter, approve, and pay travel and expense transactions.
EXM / AP modules	The Expense Management and AP modules within CV360 through which travel expenses are entered, approved, and paid.
FMIS	Financial Management Information System — the County's legacy financial system replaced by CV360; unsettled advance balances were converted from FMIS to CV360.
Force Approve	A system capability that approves an invoice or expense outside the standard approval workflow.
GAGAS	Generally Accepted Government Auditing Standards (the "Yellow Book"), under which this performance audit was conducted.
Green Book	GAO's Standards for Internal Control in the Federal Government, used as a recognized internal-control framework.
Judgmental sampling	A non-statistical method that selects items by risk and significance; results describe the items tested and are not projected to the population.
Per diem	A fixed daily allowance for meals and incidental expenses, calculated by location, travel dates, and meals provided, generally under GSA guidelines.

Term	Definition
Prepayment	A payment made directly to a vendor before travel or an event (e.g., registration, lodging, airfare); identified in CV360 by invoice numbers beginning with “TRVL.”
P-Card	County purchasing card used to pay certain expenses directly, rather than through reimbursement.
Recoupment	Recovery of advance funds that were not spent or not supported by approved expenses, including through payroll deduction.
Segregation of duties	The control principle that incompatible functions — originating, approving, disbursing, and configuring — are divided among different individuals so no one person controls a transaction end to end.
Settlement	The process of applying submitted expenses against an advance and recouping any unspent balance.
Travel Authorization (TA)	The form documenting approval of planned travel and the requested advance amount, required by the Travel Policy.

Distribution

Action Official Distribution

Dianne McNabb — Chief Financial Officer
Preston Stephens — Deputy Finance Director
Antonio Cadet — Controller

Statutory Distribution

Lorraine Cochran-Johnson — Chief Executive Officer
Robert Patrick — Board of Commissioners, District 1
Michelle Long-Spears — Board of Commissioners, District 2
Nicole Massiah — Board of Commissioners, District 3
Chakira Johnson — Board of Commissioners, District 4
Mereda Davis Johnson — Board of Commissioners, District 5
Ted Terry — Board of Commissioners, District 6
LaDena Bolton — Board of Commissioners, District 7
Tanja Christine Boyd-Witherspoon — Chairperson, Audit Oversight Committee
Michael Lopata — Vice-Chairperson, Audit Oversight Committee
Adrienne T. McMillion — Audit Oversight Committee
Lisa Earls — Audit Oversight Committee
Petrina Bloodworth — Audit Oversight Committee

Information Distribution

Zachary L. Williams — Chief Operating Officer / Executive Assistant
Leah Davis — CEO’s Chief of Staff
Annie Green — Accounts Payable Manager

Project Team

This report was prepared by the following members of the DeKalb County Office of Independent Internal Audit:

Submitted by:

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Jonnah Williams, CFE Date
Internal Auditor, Senior — Office of Independent Internal Audit

Reviewed by:

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Donna Jackson, CPA, CIA Date
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Approved by:

Lavois Campbell 10/29/2026

Lavois Campbell, CIA, CISA, CFE, CGA Date
Chief Audit Executive — Office of Independent Internal Audit

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County the priorities of County government — by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient County government, and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit is to provide an independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

This performance audit was prepared pursuant to DeKalb County, Georgia — Code of Ordinances / Organizational Act, Section 10A (Independent Internal Audit). We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.

Please address inquiries regarding this report to the Office of Independent Internal Audit at 404-831-7946.