



**FULTON  
COUNTY**

**FULTON COUNTY, GEORGIA**

**OFFICE OF THE COUNTY AUDITOR**

**TRAVEL AND TRAINING AUDIT**

**December 19, 2025**

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## INTRODUCTION

The Office of the County Auditor performed an audit of Fulton County's Travel and Training program in accordance with the County Auditor's 2025 audit plan. The Travel and Training Program audit is an annual mandated audit.

## BACKGROUND

Pursuant to the Official Code of Georgia Annotated ("O.C.G.A.") TITLE 45 Chapter 7 Sections 20 through 34, the Travel, Training, Parking, and Automobile Allowance/Mileage Reimbursement Policy was developed to reimburse expenses incurred on the County's behalf for travel, training, parking, and automobile usage for official business. The County shall not reimburse expenses incurred related to any personal use.

The Office of the County Auditor is required to conduct an audit of the County's Travel and Training Policy and any related procedures on an annual basis. In accordance with the Travel and Training Policy, Fulton County employees who travel to attend seminars, schools, conferences, meetings, and conventions, affiliated with work related duties, are eligible for travel reimbursements.

The County's travel procedures establish a system of recording and documenting travel expenses incurred by all Fulton County employees and officials, while outlining the specific responsibilities and accountability of travelers, DTCs, and approvers throughout the process. They define the specific criteria for determining allowable travel expenses in accordance with County policy and ensure consistent application across all departments. Additionally, these procedures incorporate a system of internal controls designed to support accurate reporting, timely review, and approval of travel costs.

As of January 2024, there is a two-step process for the approval of Travel and Training. First, the Departmental Travel Coordinator (DTC) submits the travel and training request in the Concur Travel System (Concur) with all required supporting documentation necessary to obtain approval for the requested travel. The request is then reviewed and approved by the Finance Department. After the travel and training request is approved in Concur, the second step is for the DTC to pay for the authorized travel and training expenses with the Travel Card (T-Card). Once the purchases are made with the T-Card, the T-Card holder processes and reconciles each transaction in the Bank of America Works System (Works). Works is a web-based application that automates the existing processes for purchasing goods and reconciliation of the purchasing travel credit card account. Purchasing and Contract Compliance is responsible for reviewing and approving the completed transactions in Works.

## OBJECTIVE

The objective of the audit was to determine the adequacy of internal controls set forth by the Travel and Training Policy and assess departmental compliance with policies and procedures.

## SCOPE

The scope of this audit was from January 1, 2024 – December 31, 2024.

## METHODOLOGY

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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 performed the following procedures:

- Reviewed the County's Travel and Training Policy, as well as any applicable federal and state regulations;
- Conducted interviews with key personnel within the Purchasing and Contract Compliance and the Finance Departments.
- Obtained an understanding of the internal controls implemented for the Travel and Training Program;
- Completed training to understand the Concur system and Bank of America Works system;
- Reviewed the analysis of County-wide annual travel and training expenses;
- Sampled a total of forty-two (42) travel and training related transactions for review, totaling \$96,242.13;
- Ensured proper approval was obtained for travel and training transactions;
- Reviewed supporting documentation to verify amounts reimbursed for travel and training;
- Ensured expenses charged to the travel credit card agreed to supporting documentation and billing statements; and

We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our findings and recommendations are detailed below.

## **FINDINGS AND RECOMMENDATIONS**

### **Finding 1 – Lack of Supporting Documentation for Airfare Cost**

“The DTC is responsible for purchasing transportation using the departmental travel card, such as flight, bus, rail, and rental car. Air travel requires three (3) airfare quotes to confirm the purchase of the lowest non-stop ticket that fits the traveler’s needs” according to The Travel & Training – Automobile Allowance Mileage Reimbursement Policy and Procedures. During our review, we noted that three (3) samples did not include the required airfare quotes. Finance informed us that the travelers did not provide quotes for the airfare purchase. Failure to provide airfare quotes may result in overspending, inability to assess the reasonableness of expenses, and noncompliance with policies and procedures.

#### **Recommendation**

We recommend that the Finance Department reiterate DTC responsibilities regarding airfare purchases and ensure required documents are verified before approving travel requests. Departments should also be reminded that noncompliance with these requirements is a violation of County policy, which may be subject to disciplinary action.

### **Finding 2 – Lack of Itemized Receipts**

According to the Travel & Training policy, proof of all payments must be provided with original receipts and any additional supporting documentation. For lodging expenses, a hotel folio itemizing all charges during the traveler’s stay and showing a zero balance is required. Our audit revealed two (2) samples that did not include an itemized hotel folio. In one instance, we were informed that the expense was related to travel for a witness interview. In both cases, the traveler submitted an email confirming payment of the total charges instead of the hotel folio. Failure to obtain itemized hotel receipts that include all charges billed to the traveler may result in a lack of County oversight, payment of unallowable expenses, and noncompliance with policies and procedures.

#### **Recommendation**

We recommend that the Finance Department ensure all lodging expenses are supported by an itemized hotel folio before approving the final expense report for reconciliation. This will ensure all costs are accurate, allowable, and in compliance with federal guidelines.

**Finding 3 – Inaccurate Reimbursement of Daily Per Diem Rate**

The County follows federal guidelines for employee per diem reimbursement for lodging, meals, and incidental expenses incurred during official travel within the United States. Travelers are required to use the Concur system, which automatically generates the per diem rates based on the traveler's destination and dates of travel. The first and last day of travel are reimbursed at 75% of the full day per diem rate. During our review, we obtained the U.S. General Services Administration (GSA) per diem rates and noted for one (1) sample, the traveler was reimbursed \$20 less than the allotted amount for the last day of travel. This error resulted from an oversight by the DTC and the Finance Department. Failure to accurately reimburse travelers according to federal guidelines may lead to inaccurate financial reporting and non-compliance with federal requirements.

**Recommendation**

We recommend that the Finance Department periodically review the Concur system to ensure source data is accurate and in compliance with federal regulations to mitigate the risk of incorrect per diem calculations. Additionally, we recommend providing refresher training to DTCs to help them identify potential errors in calculations.

**Finding 4 – Per Diem Reimbursement Received for Meals Provided**

Pursuant to the Travel and Training Policy, “meals included as part of the conference registration fee are not eligible for per diem or reimbursement.” When completing an expense report in Concur, the system automatically calculates the meals and incidental per diem based on the destination city and travel dates. However, any meals provided as part of the conference must be manually excluded from the calculation by the DTC. During our review, we noted that one (1) sample included a meal and incidental per diem reimbursement for a meal provided as part of the conference, as indicated in the conference agenda. This error resulted from an oversight by the DTC and the Finance Department. Failure to thoroughly review supporting documentation for per diem reimbursements may result in unauthorized and duplicate expenses and increase the risk of fraud.

**Recommendation**

We recommend the Finance Department reiterate to DTCs the importance of identifying meals included as part of the employee's conference registration and agenda. Additionally, we

recommend the Finance Department perform a thorough review of expense reports to ensure per diem calculations are accurate before approval.

#### **Concern 1 – Missing Signature on Manual Reconciliation**

Prior to the implementation of the Bank of America Works system, cardholders were required to reconcile all travel expenses through a manual process and submit specific documentation to support expenses during the billing cycle. All submitted reconciliations went through an approval process that required a signature from the Travel Card Program Coordinator and the Finance Department. During our review, one (1) sample consisted of a manual reconciliation, which lacked the approval signature of the Finance Department. A final review and approval was conducted by the Finance Department, although failure to obtain proper signatures may result in the payment of unauthorized and fraudulent transactions.

#### **Recommendation**

If the department needs to temporarily switch from electronic approvals to a manual process, we recommend ensuring that all required signatures are obtained before final approval to maintain proper internal controls.

#### **CONCLUSION**

Based on the audit performed, the Travel and Training Program appears to be operating efficiently and effectively. We noted a significant improvement with the implementation of the automated reconciliation process. However, our audit of the program identified the following four (4) findings that require the attention of management:

- Lack of Supporting Documentation for Airfare Purchase
- Lack of Itemized Receipts
- Inaccurate Reimbursement of Daily Per Diem Rate
- Per Diem Reimbursement for Meal Provided

Additionally, we noted one (1) concern related to a missing signature.

Please provide a written response to this audit within ten (10) business days. Please address the written response to Anthony Nicks, County Auditor, in the memorandum format. The written response should be submitted to Shauna Herbert, Audit Manager, in the Office of the County Auditor at [Shauna.Herbert@fultoncountyga.gov](mailto:Shauna.Herbert@fultoncountyga.gov). We would like to thank management and staff

for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.