



**Internal Audit Department
Division of Military Affairs
– Travel and Accounts
Payable Follow-Up Audit
A2025-03**

Objectives

The objective was to ensure that corrective action was taken by management to address the recommendations identified in the original Audit Report dated June 10, 2024.

Scope

The scope of October 1, 2024 to February 28, 2025 included:

- Verifying that Travel Requests were reconciled 10 working days after travel.
- Determining if the Department is obtaining After-Travel approvals.
- Verifying that invoices were paid within 30 days.

Finding 1

Original Finding

- Ten vouchers had invoices with no evidence of mathematical review.
- Four vouchers were not paid within 30 calendar days.

Current Observations

- The City's Accounts Payable Policy dated September 10, 2024, no longer requires evidence of mathematical review.
- One out of two vouchers was not paid within 30 calendar days.

Finding 2

Original Finding

- Three Travel Request Forms were not reconciled within five days.
- One Travel Request Form was missing the After-Travel Approval.
- One Travel Request Form included a \$36.00 overpayment of Per-Diem expenses.

Current Observations

- Three out of three trips were reconciled within ten business days after travel.
- Three out of three trips had the After-Travel approval.
- The Military Program Administrator refunded the \$36.00 overpayment.

Conclusion

The Division of Military Affairs met the audit objectives as follows:

- Travel Request Forms were reconciled within ten business days.
- Obtaining required After-Travel approvals.

The Division of Military Affairs did not meet the audit objectives by not paying one invoice within 30 days.

Requested Action

To accept the results of the Division of Military Affairs – Travel and Accounts Payable Follow-Up Audit and forward the Audit Report to City Council for action.