



# **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.