



**OFFICE OF THE LEGISLATIVE AUDITOR**  
STATE OF MINNESOTA

Financial-Related Audit

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**Department of Human Rights**  
**July 1, 1997, through June 30, 2001**



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## Financial Audit Division

The Office of the Legislative Auditor (OLA) is a professional, nonpartisan office in the legislative branch of Minnesota State government. Its principal responsibility is to audit and evaluate the agencies and programs of state government (the State Auditor audits local governments).

OLA's Financial Audit Division annually audits the state's financial statements and, on a rotating schedule, audits agencies in the executive and judicial branches of state government, three metropolitan agencies, and several "semi-state" organizations. The division also investigates allegations that state resources have been used inappropriately.

The division has a staff of approximately fifty auditors, most of whom are CPAs. The division conducts audits in accordance with standards established by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

Consistent with OLA's mission, the Financial Audit Division works to:

- Promote Accountability,
- Strengthen Legislative Oversight, and
- Support Good Financial Management.

Through its Program Evaluation Division, OLA conducts several evaluations each year and one best practices review.

OLA is under the direction of the Legislative Auditor, who is appointed for a six-year term by the Legislative Audit Commission (LAC). The LAC is a bipartisan commission of Representatives and Senators. It annually selects topics for the Program Evaluation Division, but is generally not involved in scheduling financial audits.

All findings, conclusions, and recommendations in reports issued by the Office of the Legislative Auditor are solely the responsibility of the office and may not reflect the views of the LAC, its individual members, or other members of the Minnesota Legislature.

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If you have comments about our work, or you want to suggest an audit, investigation, evaluation, or best practices review, please contact us at 651-296-4708 or by e-mail at [auditor@state.mn.us](mailto:auditor@state.mn.us)



**OFFICE OF THE LEGISLATIVE AUDITOR**  
State of Minnesota • James Nobles, Legislative Auditor

Senator Ann H. Rest, Chair  
Legislative Audit Commission

Members of the Legislative Audit Commission

Ms. Janeen E. Rosas, Commissioner  
Department of Human Rights

We have audited the Department of Human Rights for the period July 1, 1997, through June 30, 2001. Our audit scope focused on general financial management and administrative expenditures for payroll, rent, travel, supplies, equipment, and state agency-provided services.

We conducted our audit in accordance with *Government Auditing Standards*, as issued by the Comptroller General of the United States. Those standards require that we obtain an understanding of management controls relevant to the audit. The standards also require that we design the audit to provide reasonable assurance that the Department of Human Rights complied with provisions of laws, regulations, and contracts that are significant to the audit. The management of the Department of Human Rights is responsible for establishing and maintaining the internal control structure and complying with applicable laws, regulations, and contracts.

This report is intended for the information of the Legislative Audit Commission and the management of the Department of Human Rights. This restriction is not intended to limit the distribution of this report, which was released as a public document on May 2, 2002.

*/s/ James R. Nobles*

James R. Nobles  
Legislative Auditor

*/s/ Claudia J. Gudvangen, CPA*

Claudia J. Gudvangen, CPA  
Deputy Legislative Auditor

End of Fieldwork: January 28, 2002

Report Signed On: April 29, 2002

## Department of Human Rights

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### Audit Participation

The following members of the Office of the Legislative Auditor prepared this report:

Claudia Gudvangen, CPA	Deputy Legislative Auditor
Brad White, CPA, CISA	Audit Manager
Pat Ryan	Auditor-in-Charge
Linda Pha	Auditor

### Exit Conference

We discussed the results of the audit with the following representatives of the Department of Human Rights at an exit conference on April 16, 2002:

Janeen Rosas	Commissioner
Marsha Battles-Jenks	Deputy Commissioner
Carl Anderson	Fiscal Manager

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## Report Summary

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### Conclusions

The Department of Human Rights' internal controls provided reasonable assurance that the department operated within available resources, complied with applicable legal provisions and management's authorization, and properly recorded its financial activities in the state's accounting system. For the items tested, except for the following travel concerns, payroll and administrative expenditures were in compliance with material finance-related legal provisions and applicable collective bargaining agreements and compensation plans.

### Key Finding and Recommendation

- The department did not ensure that employee travel expense reimbursements contained sufficient details and supporting documentation to ensure compliance with state travel policies and applicable employee union contracts and plans. We found that departure and arrival times and locations were not always documented on the travel expense reports to substantiate eligibility for meal reimbursements, two employees were inappropriately paid at the higher mileage rate, and original hotel invoices could not always be located. We recommended that department ensure that employees provide travel details and documentation to support travel expense reimbursements. (Finding 1, page 9)

### Agency Background

The Department of Human Rights enforces and investigates discrimination charges under the authority of Minn. Stat. Chapter 363. It responds to individuals who allege violations of their human rights in areas such as employment, housing, and public accommodations. The department receives its primary funding from General Fund appropriations. Janeen Rosas, the current commissioner of the department, was appointed in January 1999.

**Financial-Related Audit Reports** address internal control weaknesses and noncompliance issues noted during our audits of state departments and agencies. The scope of our work at the Department of Human Rights included overall financial management, payroll, and other administrative expenditures for rent, travel, supplies, equipment, and state-agency provided professional services.

# Department of Human Rights

## Chapter 1. Introduction

The Department of Human Rights was established by the Legislature in 1967 to enforce and administer the Minnesota Human Rights Act. The department's primary mission is to investigate and resolve charges of discrimination as set forth in Minn. Stat. Chapter 363. The department responds to individuals who allege violations of their human rights in areas such as employment, housing, and public accommodations. The law grants the department the authority to receive and investigate charges filed by individuals who feel they have been victims of illegal discrimination. The current commissioner, Janeen Rosas, was appointed in January 1999 and replaced the previous commissioner, Dolores Fridge.

The department receives its primary funding from General Fund appropriations. Table 1-1 summarizes the department's financial activity for fiscal year 2001.

**Table 1-1  
Sources and Uses of Funds  
Fiscal Year 2001**

	General Fund	Special Revenue Fund (Note 2)	Federal Fund (Note 1)
<b>Resources Available for Expenditures:</b>			
State Appropriations	\$3,924,000	\$ 0	\$ 0
Less: Cancellations	(291)	(0)	(0)
Receipts	0	22,970	336,860
Transfers In (Note 3)	36,204	0	0
Transfers Out (Note 1)	(0)	(0)	(336,860)
Balance Forward In	30,054	108,359	0
Balance Forward Out	(1)	(112,659)	0
<b>Total Resources Available</b>	<u>\$3,989,966</u>	<u>\$ 18,670</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Payroll	\$3,207,841	\$ 0	\$ 0
Rent	263,455	3,918	0
Travel	35,549	0	0
Services	249,679	7,356	0
Supplies	41,353	161	0
Equipment	162,020	0	0
Other	30,069	7,235	0
<b>Total Expenditures</b>	<u>\$3,989,966</u>	<u>\$ 18,670</u>	<u>\$ 0</u>

Note 1: The department earns revenue from the federal Equal Employment Opportunity Commission (EEOC) for investigating certain discrimination cases. The funds received are initially deposited into the department's Federal Fund account and then transferred into a state General Fund account at the Department of Finance where the money is cancelled.

Note 2: The department deposits money in its Special Revenue Fund for court-ordered restitution or reimbursement of litigation and hearing costs, pursuant to Minn. Stat. Section 363.071, Subd 7. The fund balances primarily include a \$94,000 settlement received from the City of Minneapolis during fiscal year 2000. The department also collects and expends money in this fund for human rights seminars. The money available in the fund carries forward to subsequent fiscal years.

Note 3: Transfers in represents the agency's share of a small agency supplemental appropriation for information technology needs pursuant to the Laws of Minnesota, 1999, Chapter 250, Art. 1, Sec. 12.

Source: Minnesota Accounting and Procurement System (MAPS) for fiscal year 2001.

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## Chapter 2. Financial Management

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### *Chapter Conclusions*

*The Department of Human Rights' internal controls provided reasonable assurance that it operated within its available resources and properly authorized and recorded financial activities in the state's accounting system, Minnesota Accounting and Procurement System (MAPS). The department properly directed federal Equal Employment Opportunity Commission (EEOC) reimbursements to the Department of Finance for cancellation into the General Fund. For the items tested, the department complied with significant finance-related legal provisions governing the use of appropriations for operations and fair housing grants.*

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Financial activities of the department primarily were financed by direct appropriations from the General Fund. The department received direct appropriations of \$3.763 million, \$3.890 million, \$3.862 million, and \$3.924 million for fiscal years 1998, 1999, 2000, and 2001 respectively. Expenditures for the department's main functional activities are shown in Table 2-1.

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**Table 2-1**  
**Expenditures by Department Function**  
**For the Four Fiscal Years Ended June 30, 2001**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Complaint Processing	\$2,372,010	\$2,652,486	\$2,599,147	\$2,690,695
Management and Administration	557,980	614,813	620,968	622,152
Contract Compliance	382,498	480,418	469,873	490,253
Management Information Systems	111,517	122,278	107,150	118,958
Litigation and Hearings	133,555	117,116	34,809	31,705
Other <sup>(Note 1)</sup>	<u>31,036</u>	<u>100,000</u>	<u>117,744</u>	<u>54,873</u>
Total	<u>\$3,588,596</u>	<u>\$4,087,111</u>	<u>\$3,949,691</u>	<u>\$4,008,636</u>

Note 1: Other functions include human rights seminar costs for each fiscal year, fair housing grants in fiscal year 1999, and small agency infrastructure costs in fiscal years 2000 and 2001.

Source: Minnesota Accounting and Procurement System (MAPS) for fiscal years 1998, 1999, 2000, and 2001.

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The Department of Human Rights collected dedicated revenues earned from conducting the annual Human Rights day, court ordered restitutions, and litigation cost reimbursements. The largest source of the department's non-dedicated revenue is from a contract the agency has with the federal Equal Employment Opportunity Commission (EEOC). The contract provides that the department receives a \$500 reimbursement for cases filed with the agency that deals with civil rights, age, or disability discrimination. The contract establishes a maximum annual

## Department of Human Rights

reimbursement amount. The federal reimbursements are electronically transferred from the EEOC to the department's federal account and transferred to the state's General Fund. Table 2-2 shows the annual contract revenues earned by the department.

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**Table 2-2**  
**EEOC Contract Revenues**  
**For the Four Fiscal Years ended June 30, 2001**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Contract Revenue	\$249,248	\$315,102	\$327,500	\$336,860

Source: Minnesota Accounting and Procurement System (MAPS) for fiscal years 1998, 1999, 2000, and 2001.

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Laws of Minnesota for 1998, Chapter 367, Article 1, Section 12 provided the department with an additional \$100,000 to fund fair housing grants. Grants were provided to eligible nonprofit organizations for testing and investigation of housing discrimination cases. Grant agreements were prepared and periodic grantee progress reports were submitted back to the department.

### Audit Objectives and Methodology

Our review of the department's financial management and budgetary controls focused on the following objectives:

- Did the department's internal controls provide reasonable assurance that it operated within available financial resources and properly authorized and recorded financial activities in the state's accounting system?
- Did the department properly direct federal EEOC reimbursements to the General Fund for cancellation?
- Did the department comply with significant finance-related legal provisions governing the use of its appropriations?

To answer these questions, we interviewed the department's accounting personnel to gain an understanding of the account structure and budgetary control process. We analyzed the department's appropriation accounts and tested transactions to determine that funds were used for operating purposes, or for grants, when appropriate. We also reviewed federal EEOC contract reimbursements to ensure all funds were requested and that moneys were transferred to the General Fund for cancellation.

### Conclusions

The Department of Human Rights' internal controls provided reasonable assurance that it operated within its available resources and properly authorized and recorded financial activities in the state's accounting system, Minnesota Accounting and Procurement System (MAPS). The department properly directed federal Equal Employment Opportunity Commission (EEOC) reimbursements to the Department of Finance for General Fund cancellation. For the items tested, the department complied with significant finance-related legal provisions governing the use of appropriations for operations and fair housing grants.



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## Chapter 3. Payroll

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### *Chapter Conclusions*

*The Department of Human Rights' internal controls provided reasonable assurance that it accurately paid employees in accordance with collective bargaining agreements, compensation plans, and management's authorization, and that payroll transactions were authorized and properly recorded in the state's accounting and payroll systems.*

*For the items tested, the department properly compensated its employees in accordance with applicable collective bargaining unit agreements and state compensation plans.*

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The department had total payroll expenditures of approximately \$12 million or 76 percent of total agency expenditures during fiscal years 1998 to 2001. During fiscal year 2001, the office had about 65 staff positions. Department staff belong to various compensation plans, including the American Federation of State, County, and Municipal Employees (AFSCME), the Minnesota Association of Professional Employees (MAPE), the Middle Management Association (MMA), and the managerial and commissioner's plans. Table 3-1 shows payroll expenditures for fiscal years 1998-2001.

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**Table 3-1**  
**Payroll Expenditures**  
**For the Four Fiscal Years Ended June 30, 2001**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Full Time	\$2,577,369	\$2,850,961	\$3,015,076	\$3,096,598
Part Time	60,927	56,183	40,082	44,657
Overtime	1,061	31,258	13,063	13,621
Other	26,826	14,951	10,587	52,965
Employee Settlements <sup>(Note 1)</sup>	<u>0</u>	<u>75,000</u>	<u>37,678</u>	<u>0</u>
Total	<u>\$2,666,183</u>	<u>\$3,028,353</u>	<u>\$3,116,486</u>	<u>\$3,207,841</u>

Note 1: The department settled two employee disputes during the audit period. Both grievance settlements were made with the legal advice of the Office of Attorney General. The Department of Employee Relations provided approval for one settlement since it involved a bargaining unit contract grievance.

Source: Minnesota Accounting and Procurement System (MAPS) for fiscal years 1998, 1999, 2000, and 2001.

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Overtime was not a significant payroll cost for the department. However, we noted that the department could improve assurances that it provided prior approval for employees to work overtime hours. The department indicated that many employees obtained verbal approval, or possibly e-mail approvals that were not forwarded to the payroll unit. A key

## **Department of Human Rights**

mitigating factor is that supervisors retroactively approved overtime hours worked when employee timesheets were submitted at the end of each pay period.

### **Audit Objectives and Methodology**

Our audit of payroll focused on the following questions:

- Did the department's internal controls provide reasonable assurance that it paid employees in accordance with union contracts, compensation plans, and management's authorization and properly recorded payroll transactions in the state's accounting and payroll systems?
- Did the department compensate its employees in compliance with collective bargaining unit agreements and state compensation plans?

To answer these questions, we gained an understanding of the internal control structure over the processing and recording of personnel and payroll transactions. We examined payroll system security clearances granted to employees to update personnel and payroll data. We analyzed employee salaries and special transactions, compared paid work hours to authorized timesheets, and tested payrate increases for management authorization and compliance with bargaining unit agreements. Employee settlements were reviewed to determine involvement of the Department of Employee Relations and legal advice from the Office of the Attorney General.

### **Conclusions**

The Department of Human Rights' internal controls provided reasonable assurance that it accurately paid employees in accordance with collective bargaining unit agreements, compensation plans, and management's authorization, and that payroll transactions were properly recorded in the state's accounting and payroll systems.

For the items tested, the department properly compensated its employees in accordance with applicable collective bargaining unit agreements and state compensation plans.

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## Chapter 4. Other Administrative Expenditures

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### *Chapter Conclusions*

*The Department of Human Rights' internal controls provided reasonable assurance that administrative expenditures were authorized and properly recorded in the state's accounting system. Mitigating detective controls sufficiently decrease the risks associated with incompatible access to update the department's accounting system purchasing and disbursement functions. We found, however, that department employees need to better document travel details to ensure compliance with requirements contained in state travel policies and applicable collective bargaining agreements and state compensation plans.*

*For the items tested, administrative expenditures were made in compliance with finance-related legal provisions.*

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The office spent a total of approximately \$3.5 million on nonpayroll administrative expenditures during fiscal years 1998 through 2001. Our review of administrative expenditures focused on rent, travel and employee expense reimbursements, state agency-provided services, supplies, and equipment expenditures.

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**Table 4-1  
Administrative Expenditures  
Fiscal Years 1998-2001**

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Administrative Expenditures:</b>				
Rent	\$231,154	\$258,160	\$275,008	\$267,373
Travel-In State	7,305	11,034	28,358	28,954
Travel-Out of State	14,253	4,457	9,681	6,595
Purchased and Professional Services	196,642	160,031	169,260	165,894
State Agency-Provided Services	278,108	222,067	111,207	91,142
Supplies	77,866	55,689	62,687	41,514
Equipment	87,407	181,822	115,829	162,020
Other	29,677	45,529	61,174	37,303
<b>Total Administrative Expenditures</b>	<u>\$922,412</u>	<u>\$938,789</u>	<u>\$833,204</u>	<u>\$800,795</u>

Source: Minnesota Accounting and Procurement System (MAPS) for fiscal years 1998, 1999, 2000, and 2001.

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We noted that three staff members who update financial transactions had incompatible ability to record procurement and vendor payment transactions for the department. However, as an alternative to separating these incompatible functions, the department instituted detective controls, including fiscal manager authorization on all purchase orders and invoices, and a comparison of accounting system output reports to the originating vendor invoices.

## **Department of Human Rights**

Office space rent was a large percentage of the department's budget. Rent averaged about \$260,000 annually from fiscal years 1998 to 2001. The department leases office space in downtown St. Paul.

The department spent a total of approximately \$111,000 on travel expenses during fiscal years 1998 to 2001. About 46 percent of the total was paid to outside parties, such as airline and hotel vendors, and the remaining 54 percent was reimbursed to employees. The majority of the office's travel and employee expense reimbursements related to staff trips for investigations in the metropolitan area and in greater-Minnesota locations, as well as for training and other conferences.

The department paid \$700,000 for professional services provided by other state agencies during the four-year audit period. This included \$344,000 paid to the Office of Administrative Hearings for monthly litigation expenses and \$225,000 paid pursuant to a contractual agreement with the state Bureau of Mediation Services.

The department procured supplies and equipment using state contracts or their local purchasing authority. The department spent about \$238,000 on supplies and \$547,000 on equipment purchases during the four-year audit period. The department maintained fixed asset records and conducted periodic physical inventories.

### **Audit Objectives and Methodology**

Our audit of administrative expenditures focused on the following questions:

- Did the department's internal controls provide reasonable assurance that employees and vendors were accurately paid in accordance with finance-related legal provisions and management's authorization?
- Did the department comply with applicable finance-related legal requirements governing its administrative expenses?

To answer these questions, we gained an understanding of the internal control structure over the processing and recording of administrative expenditure transactions. We analyzed the classes of transactions and performed analytical reviews of spending trends. We tested administrative expenditure transactions to ensure that they were authorized and properly recorded on the accounting system. We compared rent payments to authorized lease agreements and vendor payments to procurement documents, invoices, and state agency professional service contracts. Finally, we tested travel reimbursements paid to employees and airfare and lodging costs paid to vendors.

### **Conclusions**

The Department of Human Rights' internal controls provided reasonable assurance that administrative expenditures were authorized and properly recorded in the state's accounting system. Mitigating detective controls sufficiently decreased the risks associated with incompatible access to update the department's accounting system purchasing and disbursement functions. We found, however, that department employees need to better document travel details

## Department of Human Rights

to ensure compliance with travel requirements contained in state travel policies and applicable collective bargaining agreements and state compensation plans.

For the items tested, administrative expenditures were made in compliance with finance-related legal provisions.

### **1. The department did not ensure that some travel expense reimbursements contained sufficient details, or that they were paid in accordance with state travel policies.**

We noted several problems concerning documentation for employee travel and business expense reimbursements. Inadequate documentation raised questions about eligibility for reimbursement of these travel costs.

- Seven employee expense reports, out of nineteen tested, did not document travel departure and arrival times and destinations. Employees are not eligible for breakfast unless they leave home before 6:00 a.m. or for dinner unless they return home after 7:00 p.m. Also, meals within the metropolitan area are not eligible unless the commissioner grants prior approval as a special expense. According to state travel policies, expense reports must clearly detail departure and arrival times and locations in order to verify eligibility for meal reimbursement.
- The department incorrectly paid two employees, among the nineteen tested, at the maximum mileage reimbursement rate. State and department travel policies require mileage reimbursement at a lower rate when a trip exceeds 75 miles unless a state vehicle was not available. If a state vehicle is unavailable, employees must obtain a vehicle control number from the Department of Administration's Travel Management Division in order to receive the maximum mileage reimbursement rate. The mileage overpayments totaled \$34.
- An employee's lodging cost of \$971 was supported by a credit card statement rather than the original hotel invoice. Travel policies require original invoices to support detailed charges.
- The department incorrectly coded expenses totaling \$619 for one out-of-state trip as in-state travel. Expense transactions should be properly coded to provide management with a proper view of its travel spending.

The department should ensure its employees follow established procedures to comply with state travel policies and the travel requirements contained in collective bargaining contracts and state compensation plans.

#### *Recommendation*

- *The department should ensure that all employee travel expense reports are adequately documented and paid in accordance with applicable collective bargaining agreements and state compensation plans.*

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**Status of Prior Audit Issues  
As of January 28, 2002**

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**Most Recent Audit**

**Legislative Audit Report 98-21**, issued in March 1998, covered the two fiscal years ended June 30, 1997. The audit scope included federal revenue, payroll, professional/technical services, rent, supplies, and equipment expenditures. The report included one written finding related to security access to the payroll system. The department resolved this issue.

**State of Minnesota Audit Follow-Up Process**

The Department of Finance, on behalf of the Governor, maintains a quarterly process for following up on issues cited in financial audit reports issued by the Legislative Auditor. The process consists of an exchange of written correspondence that documents the status of audit findings. The follow-up process continues until Finance is satisfied that the issues have been resolved. It covers entities headed by gubernatorial appointees, including most state agencies, boards, commissions, and Minnesota state colleges and universities. It is not applied to audits of the University of Minnesota, any quasi-state organizations, such as metropolitan agencies or the State Agricultural Society, the state constitutional officers, or the judicial branch.



# Minnesota Department of Human Rights

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April 25, 2002

James R. Nobles  
Legislative Auditor  
100 Centennial Office Building  
658 Cedar Street  
St. Paul, Minnesota 55155

Dear Mr. Nobles:

Attached is the department's response to the recommendations made in the Legislative Auditor's Report for the period July 1, 1997 through June 30, 2001.

Thank you for the opportunity to comment. If you have any questions, or need additional information, please contact me.

Sincerely,

*/s/ Janeen E. Rosas*

Janeen E. Rosas  
Commissioner

Attachment

# Minnesota Department of Human Rights

## Audit Response

The following is in response to the Legislative Audit findings identified in Chapter 3: Payroll.

Page 9:

Finding: The department did not ensure that some travel expense reimbursements contained sufficient detail, or that they were paid in accordance with state travel policies.

Response:

The department concurs with the finding and acknowledges the overpayment of \$34.00 in mileage reimbursements over the three-year audit scope. To insure that proper documentation is submitted in the future, the department has developed a review checklist for accounting staff and supervisors to insure thorough review of all employee expense reports prior to sign-off and processing payments.

Implementation date: Completed.

Finding: A credit card statement rather than the original hotel invoice supported employee lodging costs of \$971.

Response:

The department acknowledges this finding. All accounting and supervisory employees will use the attached checklist to insure proper review of expense reports for accuracy, documentation and completeness before signing off and processing employees' expense reports.

Implementation date: Completed.

Finding: Travel expenses of \$619 were incorrectly coded as in-state and should have been coded as out-state travel.

Response:

The department acknowledges this error. The SEMA4 system automatically defaults to in-state travel when expense reimbursements are entered. System documentation showed that the transaction in question contained all necessary information on the travel dates and destination. Payroll staff simply failed to click the radio button to out-state travel. The staff will follow the attached checklist that specifically identifies the need to verify the correct codes for travel expenditures.

Implementation date: Completed.



## Summary

**In addition to the corrective actions stated above, the department will conduct periodic reviews and audits of Employees' Expense Reports to assure compliance with state and department policies and procedures.**