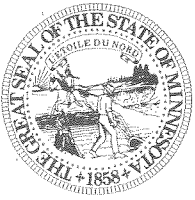


**SPECIAL REVIEW
DEPARTMENT OF HUMAN RIGHTS
EXPENSE REIMBURSEMENTS OF FORMER
COMMISSIONER AND DEPUTY COMMISSIONER**

MAY 1987



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

VETERANS SERVICE BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Representative Phillip J. Riveness, Chairman
Legislative Audit Commission

Members of the Legislative Audit Commission

and

Jay Kiedrowski, Commissioner
Department of Finance

Audit Scope

In May 1986, we issued a financial and compliance audit of the Department of Human Rights for the three years ended June 30, 1985. The audit report questioned the eligibility of various employee expenses, including in-state travel claims made by former Human Rights Commissioner Linda C. Johnson and Deputy Commissioner Walter C. Barwick. In addition, we have completed this special review of out-of-state travel expenses claimed by Ms. Johnson and Mr. Barwick. Our review of the travel claims for these two individuals was for the period of their employment with the State of Minnesota, August 1984 to August 1986. This special review was requested by the Department of Finance. An initial review of Ms. Johnson's and Mr. Barwick's out-of-state travel claims was performed by Finance staff at the request of the Governor and referred to us in August 1986. SECTION I provides background information on the questions raised on the travel expenses incurred by the employees of the Department of Human Rights.

Our review was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the U. S. General Accounting Office Standards for Audit of Government Organizations, Programs, Activities, and Functions, and accordingly, included such audit procedures as we considered necessary in the circumstances. Our review was completed on February 27, 1987.

The objective of our work was to determine the propriety of out-of-state travel reimbursements paid to or on behalf of former Commissioner Linda Johnson and former Deputy Commissioner Walter Barwick. Our review was expanded when evidence indicated that Ms. Johnson had been claiming salary and expense reimbursements from the State of Minnesota, while working out-of-state as a consultant for the State of Michigan. Accordingly, we examined Ms. Johnson's travel and per diem expenses received for consultant work performed for the Michigan Superintendent of Public Instruction. We also reviewed Ms. Johnson's time and leave records filed with the Department of Human Rights to determine if vacation was taken for time spent performing consultant work on out-of-state trips.

Audit Techniques

We employed a variety of audit techniques during our review. We analyzed all out-of-state travel reimbursements paid to or on behalf of Linda Johnson and Walter Barwick for their period of employment with the state. We reviewed the information provided to us by the Department of Finance as a result of their preliminary work. This information included a summary of questionable expenses claimed by Ms. Johnson and Mr. Barwick, written responses and related information provided Finance by Ms. Johnson and Mr. Barwick, and information on external queries made by the Finance Department. We also obtained conference and meeting agendas from various organizations to substantiate dates of travel. When possible we independently confirmed Ms. Johnson's and Mr. Barwick's registration or attendance at conferences and meetings. We contacted various other external parties for information relating to certain travel claims and payments. The Department of Human Right's travel agency, International Travel Exchange, St. Paul, was contacted on various occasions for information related to payments and airline travel arrangements for Ms. Johnson and Mr. Barwick. We also contacted and obtained information related to Ms. Johnson's consultant work from employees of the Michigan State Department of Education and Wayne County Community College, Detroit, Michigan.

Our office made several attempts to contact Ms. Johnson and Mr. Barwick by telephone and mail to discuss the issues shown in this report and to take statements. However, our telephone calls and certified letter were not acknowledged by Ms. Johnson. Mr. Barwick acknowledged receipt of our letter; however, he did not respond to our request to discuss the conclusions of our work in a personal interview. Therefore, our final conclusions are based on the information obtained from the various other sources as discussed above.

Conclusions

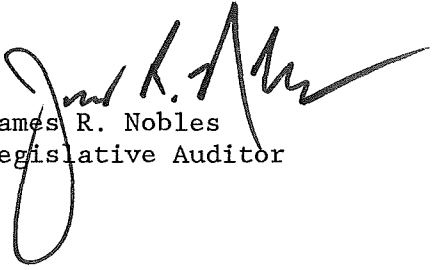
In our opinion, Ms. Johnson was overcompensated by at least \$3,187.20 in severance pay upon her termination from Minnesota employment. The overpayment occurred because Ms. Johnson claimed regular pay, rather than vacation pay, when working outside of Minnesota as a private consultant and/or attending to personal business. This issue is discussed further in SECTION II.

In our opinion, Minnesota overpaid travel reimbursements by at least \$1,156.20 to or on behalf of Ms. Johnson. A travel agency has repaid \$145.00 of this amount; the remaining \$1,011.20 would have to be recovered from Ms. Johnson. Also, we think there is reason to question an additional \$1,530.12 of travel reimbursements paid to Ms. Johnson. We could not determine whether a valid public purpose was accomplished for these questionable reimbursements. Ms. Johnson's out-of-state travel reimbursements are discussed further in SECTION III.

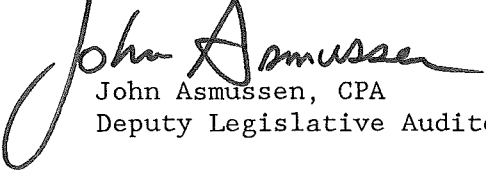
Representative Phillip J. Riveness, Chairman
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Jay Kiedrowski, Commissioner
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In our opinion, Minnesota overpaid travel reimbursements by at least \$1,507.24 to or on behalf of Mr. Barwick. The state has received repayments to date of \$1,300.49 of this total (\$911.94 from a travel agency and \$388.55 from Mr. Barwick). The remaining \$206.75 would have to be recovered from Mr. Barwick. Also, we think there is reason to question an additional \$1,634.15 of travel reimbursements paid to Mr. Barwick. We could not determine whether a valid public purpose was accomplished for these questionable reimbursements. Mr. Barwick's out-of-state travel reimbursements are discussed further in SECTION IV.

Pursuant to Minn. Stat. Section 3.975, this report has been referred to the Attorney General. The Attorney General has the responsibility to ensure the recovery of state funds and in fulfilling that role may negotiate the propriety of individual claims.



James R. Nobles
Legislative Auditor



John Asmussen, CPA
Deputy Legislative Auditor

May 11, 1987

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I. BACKGROUND INFORMATION

Linda C. Johnson was appointed Commissioner of the Department of Human Rights on August 1, 1984. She appointed Walter C. Barwick as Deputy Commissioner, effective August 13, 1984. The Governor terminated the employment of both, effective August 13, 1986. The Governor's actions were based on various reports which questioned the propriety of travel reimbursements paid to the two individuals.

The financial and compliance audit for the three years ended June 30, 1985 included a review of controls and related tests of travel reimbursements for the employees of the department. The audit report questioned the eligibility of various employee expense reimbursements. These reimbursements related mostly to in-state travel claims made by Linda Johnson and Walter Barwick. The audit was referred to the Attorney General in May 1986 for proper disposition. The Attorney General concluded his review in August 1986 and recommended that Ms. Johnson and Mr. Barwick repay the state \$194.01 and \$208.02, respectively, for ineligible claims for in-state travel expenses related to private car mileage and meal reimbursements. The Attorney General communicated the final conclusions of his review to Ms. Johnson and Mr. Barwick by letter in August 1986. The Departments of Finance and Human Rights reduced the final payroll checks for Ms. Johnson and Mr. Barwick by the amounts recommended by the Attorney General.

An investigative report shown on television in August 1986 questioned certain out-of-state travel expenses claimed by Commissioner Johnson and Deputy Commissioner Barwick. The report specifically questioned whether the commissioner and deputy attended many of the formal presentations at a National Urban League Conference held in San Francisco in July 1986. The investigative report prompted the Department of Finance to review the travel expenses claimed by employees of the Department of Human Rights, especially the out-of-state travel payments for Ms. Johnson and Mr. Barwick. The Department of Finance's preliminary review showed some questionable payments; however, a formal report was not issued at that time.

The Department of Finance referred the results of their preliminary work to our office in August 1986 and requested that we examine all out-of-state travel payments made to Ms. Johnson and Mr. Barwick. Therefore, we initiated this special review which focused mainly on the out-of-state travel payments made to or on behalf of Ms. Johnson and Mr. Barwick for the period of their employment with the State of Minnesota.

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II. OVERPAYMENT OF LINDA JOHNSON'S VACATION LEAVE UPON SEPARATION FROM STATE EMPLOYMENT

Linda Johnson provided consultant services to the State of Michigan during the same period that she was the Commissioner of the Minnesota Department of Human Rights. Ms. Johnson served as a consultant to Phillip Runkel, Michigan State Superintendent of Public Instruction, in his role as legislative monitor for Wayne County Community College, Detroit, Michigan. The State of Michigan Department of Education paid Ms. Johnson per diem and out-of-state travel expenses to perform consultant services from February 1984 to December 1985. Michigan paid \$6,575 in per diem and approximately \$3,500 in travel expenses to Ms. Johnson for consultant work performed during this period. James Folkening, Supervisor, Community College Services Unit, and Gary Hawks, Associate Superintendent for Postsecondary Education, Michigan, provided our office with information on Ms. Johnson's consultant reimbursements. In our opinion, Ms. Johnson inappropriately received payment of \$3,187.20 from the State of Minnesota for 128 hours of time certified as worked for the Department of Human Rights on the same dates she was out-of-state for her Michigan consultant work or on personal leave.

The Minnesota Department of Employee Relations Managerial Plan, authorized by Minn. Stat. Section 43A.18, Subd. 3, establishes certain terms and conditions of employment for department heads and their deputies. Ms. Johnson was advanced 80 hours of vacation leave and 80 hours of sick leave when she began employment with Minnesota on August 1, 1984, in accordance with the Managerial Plan. She accrued six hours of vacation leave and four hours of sick leave per pay period as provided by the plan from August 1, 1984 to August 13, 1986. Ms. Johnson prepared biweekly timesheets showing time worked and vacation and sick leave taken for the period of her employment with the state. Eighty hours of time worked, including vacation and sick leave taken were shown each pay period on Ms. Johnson's timesheets. Eight hours of time worked or leave taken were shown each day. Leave requests were also filed to document vacation and sick leave taken. An accumulative time and leave record was also maintained on an annual basis by the Department of Human Rights' accounting division. The time and leave records showed that Ms. Johnson earned 318 hours of vacation and used 88 hours from August 1, 1984 to August 13, 1986. Ms. Johnson was paid \$5,727.00 for the 230 hours of unused vacation leave upon separation from employment with the State of Minnesota on August 13, 1986.

Ms. Johnson filed consultant reimbursement vouchers with the Michigan Department of Education for per diem of \$175 and travel expenses for her consultant work. The consultant vouchers filed by Ms. Johnson from August to December 1984 showed that she performed some of her consultant work during six out-of-state trips. Five trips were to Detroit, Michigan and one was to Miami, Florida. The six trips shown on the vouchers totalled 26 days. Individual trips ranged from two to eight days in length. Twelve of these days were shown on Ms. Johnson's Minnesota time and leave records as Saturdays and Sundays (nine days), a holiday, and vacation (two

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days). However, 14 of the 26 days were shown on Ms. Johnson's timesheets as eight hour days worked for the Department of Human Rights. Nine of the 14 days were shown on the Michigan vouchers as full days worked as a consultant on the out-of-state trips and the other five days were shown on the consultant report as personal leave. Per diem of \$175 and travel expenses were paid by Michigan for the same nine days shown as worked on the Minnesota timesheets. The nine days that Ms. Johnson showed as eight hours worked for Minnesota and claimed full per diem and out-of-state travel expenses from Michigan were as follows:

August 28, 1984	Detroit, Michigan
September 20, 1984	Detroit, Michigan
September 21, 1984	Detroit, Michigan
October 4, 1984	Detroit, Michigan
October 29, 1984	Detroit, Michigan
October 30, 1984	Detroit, Michigan
November 8, 1984	Miami, Florida
November 9, 1984	Miami, Florida
December 7, 1984	Detroit, Michigan

Ms. Johnson's Michigan consultant vouchers showing full per diem and out-of-state travel expenses for these nine days conflict with her claim of eight hours worked as shown on her Minnesota timesheets. Because the evidence shows that Ms. Johnson was out-of-state performing consultant services on these days, we do not believe that she could have worked eight hours daily as the Commissioner of the Department of Human Rights as claimed on her timesheets. Vacation leave should have been taken by Ms. Johnson for the nine days that she worked in Detroit and Miami on consultant business. Therefore, her severance pay was overstated by \$1,792.80 for the nine days in question.

Vacation leave also should have been taken for the five days of personal leave shown on the consultant voucher for the period December 10-14, 1984. The travel itinerary/invoice showed that Ms. Johnson went to Detroit on December 7 and returned to Minnesota on December 16, 1984. The consultant report shows that consultant services were performed by Ms. Johnson in Detroit on December 7, (Friday) and the 8 (Saturday). Personal leave shown on the voucher from December 10-14, 1984 was not shown as vacation on the Minnesota timesheets. Again, because the evidence shows that Ms. Johnson was on personal business in Michigan, we do not believe she could have worked eight hours a day as Commissioner of Human Rights. Her severance pay was overstated by \$996.00 for these five additional days for which vacation leave should have been taken.

Minnesota reimbursed Ms. Johnson approximately \$10,000 for relocation expenses incurred in moving from her home in Grand Rapids, Michigan to St. Paul, Minnesota. An additional two days were shown on Ms. Johnson's employee expense reports for relocation activities during the periods of the above consultant trips. The dates shown as relocation were August 24, 1984 and October 5, 1984. We believe that Ms. Johnson should have taken vacation for these days also because the evidence shows that she was in

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Grand Rapids conducting relocation activities instead of performing her commissioner duties in Minnesota. Her severance pay was overpaid by \$398.40 for these two days.

In conclusion, \$3,187.20 for 16 days salary was inappropriately claimed by Ms. Johnson from Minnesota upon severance from state employment because vacation leave should have been taken for the time spent on consultant work, or personal leave, or relocation activities.

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III. INELIGIBLE OUT-OF-STATE TRAVEL EXPENSES AND QUESTIONABLE EXPENSES CLAIMED BY LINDA JOHNSON

The Minnesota Managerial Plan authorizes payment of travel expenses for commissioners and their deputies. The plan specifies the types and amounts of eligible travel expenses. Minn. Stat. Section 43A.04, Subd. 3(e) also provides that the Commissioner of Employee Relations shall promulgate agency rules for the "conditions under which moving and other expenses may be authorized and paid prior to appointment to persons who have accepted state employment." The Minnesota Code of Agency Rules (MCAR's 3900.2200) establishes the conditions and limitations for relocation reimbursements for new employees.

The State of Minnesota paid \$19,293.07 to or on behalf of Ms. Johnson for 27 out-of-state trips during the period August 1, 1984 to August 13, 1986. An additional amount of \$2,534.03 was paid for Ms. Johnson's travel relating to her relocation from Grand Rapids, Michigan. In our opinion, ineligible expenses of \$1,156.20 were paid to Ms. Johnson or to the travel agency for expenses incurred on behalf of Ms. Johnson. Our office recovered \$145.00 from the travel agency in January 1987; therefore, \$1,011.20 remains to be recovered from Ms. Johnson. Ineligible expenses include duplicate travel expenses claimed by Ms. Johnson from Minnesota and Michigan for out-of-state business, relocation, and consultant activities.

The following out-of-state expenses paid by Minnesota were ineligible claims:

- Minnesota paid \$295.00 to International Travel Exchange, St. Paul, Minnesota on December 19, 1984 for air fare for Linda Johnson. The travel agency itinerary/invoice showed that the trip was to Detroit, Michigan for the period December 7-16, 1984. No Minnesota out-of-state travel expense report was filed by Ms. Johnson for this period and there was no evidence to support that this trip was conducted for Department of Human Rights' business. The State of Michigan Department of Education also directly reimbursed Ms. Johnson the same air fare for consultant services provided during the period December 7-16, 1984.
- Minnesota also paid Ms. Johnson a total of \$40.10 in meal reimbursements that are not allowable in accordance with the state travel regulations established by the Managerial Plan. Ms. Johnson claimed meals on her employee expense report and also charged meals to the hotel bill for a trip to Des Moines, Iowa on February 27-28, 1986. The Managerial Plan allows \$6.00, \$7.00, and \$12.00, for breakfast, lunch, and dinner, respectively. Individual meal expenses may also be averaged over the days of the trip. Total meals claimed on the expense report for February 27 and 28, and charged to the Hotel Savery, Des Moines, Iowa exceeded the state trip allowance for meals by \$28.10. The Managerial Plan also provides that dinner is an eligible expense

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if the employee returns home after 7:00 p.m. Dinner of \$12.00 was claimed on March 22, 1985 during a return trip from Orlando, Florida when the travel itinerary/invoice showed that Ms. Johnson returned to the Minneapolis/St. Paul airport at 2:00 p.m. Therefore, dinner would not be an allowable expense on March 22.

Duplicate travel expenses were claimed from Minnesota and Michigan for out-of-state business, relocation and consultant activities performed during the same time periods as follows:

- Ms. Johnson claimed employee relocation expenses from the State of Minnesota for two trips to Grand Rapids, Michigan enroute to Detroit, Michigan to also perform consultant work. Ms. Johnson also claimed certain of these travel expense reimbursements from the State of Michigan. Therefore, some duplicate expenses were reimbursed by Minnesota and Michigan for the same trips. Ms. Johnson's Minnesota travel expense reports show \$403.78 and \$409.38 for expenses claimed for travel to Grand Rapids, Michigan for relocation activities for the periods August 24-28, 1984 and October 5-7, 1984. Travel expenses of approximately \$1,300 were claimed from Michigan for consultant services provided for the periods August 26-28, 1984 and October 3-8, 1984. Ms. Johnson received duplicate travel expense reimbursements from both Minnesota and Michigan for certain private car mileage during these trips as discussed below.
- \$349.38 paid by Minnesota for Ms. Johnson's private car mileage for the August 24-28, 1984 relocation trip was also reimbursed by Michigan for the August 26-28, 1984 consultant trip. Ms. Johnson claimed 1,294 private car miles from St. Paul, Minnesota to Grand Rapids, Michigan or \$349.38 on her employee expense report for the August 24-28 relocation trip. She also claimed 1652 miles from St. Paul to Detroit, Michigan or \$486.75 on the consultant reimbursement report for the period from August 26-28. Ms. Johnson is not eligible for the \$349.38 reimbursement of expenses if she was also paid from another source.
- For the October 5-7, 1984 relocation trip Ms. Johnson again claimed 1,294 miles from St. Paul to Grand Rapids and return to St. Paul on her expense report. Ms. Johnson performed consultant work in Detroit on October 3 and 4 and Michigan paid her air fare from St. Paul to Detroit and return to St. Paul for this trip. Michigan paid Ms. Johnson \$181.72 for 600 miles claimed from Chicago, Illinois to Detroit and return to Chicago for consultant work performed from October 6-8, 1984. Ms. Johnson also claimed travel expenses from Minnesota for a conference in Chicago on October 9-10, 1984. The travel agency itinerary/invoice shows that Ms. Johnson

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went from Chicago to St. Paul on October 10 and from St. Paul to Chicago on October 12, 1984. Although it is difficult to determine the exact amount of duplicate expenses claimed by Ms. Johnson during this period, we believe she was overpaid at least \$181.72 by Minnesota.

- Ms. Johnson claimed travel expenses from Minnesota for a trip to Milwaukee, Wisconsin for \$455.40 on November 1-2, 1984 when enroute to Detroit to perform consultant work for the period November 2-3, 1984. The purpose of the Minnesota trip was shown by Ms. Johnson on the expense report as an Equal Employment Opportunity Commission (EEOC) meeting on November 2 which would be legitimate state business. However, some expenses were duplicative, including \$145.00 in air fare paid by Minnesota for the return trip from Milwaukee to St. Paul. The travel agency itinerary/invoice paid by Minnesota shows that Ms. Johnson went to Milwaukee on November 1 and was scheduled to return to St. Paul on November 2, 1984. Ms. Johnson turned in her St. Paul return airline ticket to Republic Airlines for a credit of \$145.00. (The \$145.00 credit was made to the travel agency; however, a refund to the Human Rights Department was not made until we contacted the travel agency in January 1987.) In addition, Ms. Johnson also claimed reimbursement from Minnesota for the total air fare of \$290.00 from St. Paul to Milwaukee and return to St. Paul; although she rerouted her trip on November 2 from Milwaukee to Detroit for consultant work. The consultant travel report for November 2-3 shows air fare paid by Michigan. The supporting requisition for the air fare paid by Michigan (\$276.00) shows that Ms. Johnson went from Milwaukee on November 2 to Detroit, and from Detroit to St. Paul on November 3. Therefore, at least \$145.00 paid by Minnesota for the return air fare was duplicative and should be repaid by Ms. Johnson.

In addition, \$1,530.12 was paid by Minnesota for expenses which are questionable.

- The Managerial Plan allows for the use of rental cars when conducting state business. Rental cars were often used by Ms. Johnson on out-of-state trips. However, the rental fees and miles driven for two out-of-state trips seemed high. Ms. Johnson filed a travel expense report for the period July 5-12, 1985 for a conference in Chicago, Illinois. Ms. Johnson claimed reimbursement for a rental car and gas for \$259.04. The car rental agreement and invoice show that the car was driven 523 miles. Although rental cars are allowable expenses in accordance with the Managerial Plan, the need to drive 523 miles is questionable.
- Ms. Johnson filed another travel expense report for the period April 25-30, 1986 for a conference in Chicago, Illinois. Ms. Johnson again claimed reimbursement for a rental car, gas, and parking for \$230.23. The rental agreement shows that the car was

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driven 574 miles. The number of miles again appears high and the need for a rental car at a conference was not explained. Ms. Johnson also returned to Minneapolis/St. Paul and went back to Chicago on April 30, the last day of the conference. The cost of this air fare was \$150.00. The purpose of this daily trip was not shown on the expense report.

- Ms. Johnson went to San Francisco and claimed expenses of \$890.85 for the period July 18-23, 1986. A television investigative report showed that Ms. Johnson did not attend most of the formal sessions at the conference. Therefore, the public purpose or benefit to the state for this trip is questionable.

In conclusion, the following payments made by the State of Minnesota to or on behalf of Linda Johnson for out-of-state trips were ineligible claims:

<u>\$ 145.00</u>	Overpayment to Travel Agency Recovered in January 1987
\$ 295.00	Air fare to Detroit for consultant work
\$ 40.10	Meal reimbursements in excess of trip allowance
\$ 349.38	Duplicate mileage reimbursements to Detroit
\$ 181.72	Duplicate mileage reimbursements to Detroit
<u>\$ 145.00</u>	Duplicate air fare from Detroit
<u>\$1,011.20</u>	Total Remaining to be Recovered from Ms. Johnson
<u>\$1,156.20</u>	TOTAL INELIGIBLE AND DUPLICATIVE CLAIMS PAID TO OR ON BEHALF OF MS. JOHNSON

In addition, the following out-of-state travel payments are questionable:

\$ 259.04	Car rental at conference and high mileage
\$ 230.23	Car rental at conference and high mileage
\$ 150.00	Daily trip back to Minnesota and return to conference
<u>\$ 890.85</u>	San Francisco trip
<u>\$1,530.12</u>	TOTAL ADDITIONAL TRAVEL CLAIMS IN QUESTION

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IV. INELIGIBLE OUT-OF-STATE TRAVEL EXPENSES AND QUESTIONABLE
EXPENSES CLAIMED BY WALTER BARWICK

Minnesota paid travel expenses to or on behalf of Walter Barwick totalling \$16,004.57 from August 13, 1984 to August 13, 1986. This amount was for 23 out-of-state trips. An additional amount of \$2,598.71 was paid for travel expenses related to Mr. Barwick's relocation from the Washington D.C. area. In our opinion, ineligible expenses of \$1,507.24 were paid to Mr. Barwick or to the travel agency for expenses incurred on behalf of Mr. Barwick. The state has recovered \$1,300.49 (\$911.94 from a travel agency and \$388.55 from Mr. Barwick). The remaining \$206.75 paid for ineligible travel expenses would have to be recovered from Mr. Barwick.

Ineligible expenses of \$1,300.49 recovered by the state are detailed as follows:

- The amount of \$388.55 recovered from Mr. Barwick was for:

Personal Trip to Toronto, Canada - Mr. Barwick charged air fare of \$347.94 to the travel agency used by the Department of Human Rights. The travel expenses related to a personal trip to Toronto, Canada. However, the travel agency billed the state and payment was made. The Department of Finance received repayment of \$347.94 from Mr. Barwick in August 1986, during their preliminary review of Mr. Barwick's travel expenses.

Meals in Excess of State Trip Allowance - The Attorney General recovered \$40.61 as a result of our May 1986 audit report. This amount was for meal expenses that Mr. Barwick claimed that exceeded the amounts allowed by the Managerial Plan for individual meals.

- A total of \$911.94 was recovered for overpayments to the travel agency.

The travel agency billed Human Rights twice for Mr. Barwick's personal trip to Toronto. Finance received repayment of \$347.94 from the travel agency in August 1986.

An additional amount of \$564.00 was recovered by our office from the travel agency. This was for air line tickets purchased by the Department of Human Rights for a trip to Orlando, Florida by Mr. Barwick. Mr. Barwick reported to the travel agency that the tickets had been lost and appropriately requested a refund. However, the travel agency did not make repayment to the state until we contacted them in February 1987.

The remaining amount of \$206.75 to be recovered from Mr. Barwick was for the following ineligible travel claims:

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- Mr. Barwick claimed air fare of \$100.00 from Minneapolis/St. Paul to Chicago, Illinois and return on the employee expense report for the period October 9-10, 1984. The state also paid International Travel Exchange the same amount on October 22, 1984.
- Meal reimbursements were claimed by Mr. Barwick on the expense reports and charged to the hotel invoices which were also paid by the state. Meal reimbursements which exceeded the trip allowance are summarized below:

\$53.29	November 17-23, 1985	Washington D.C.
\$14.91	July 24-27, 1985	Washington D.C.
\$14.55	July 7-12, 1985	Chicago, Illinois

- Dinner of \$12.00 was claimed on the expense report for March 22, 1985; however, the travel agency itinerary/invoices shows that Mr. Barwick returned from Orlando, Florida at 2:00 p.m.

In addition, \$1,634.15 was paid by Minnesota for expenses which are questionable.

- Mr. Barwick claimed expenses for a Housing and Urban Development (HUD) Conference in Washington D.C. for the period November 17-24, 1985. The meeting ended on November 20, according to HUD officials. Mr. Barwick incurred additional costs for lodging, meals, and telephone calls on November 21, 22 and 23 totalling \$208.53. A car was also rented for five days during the period November 17-24 for \$109.46. We could not determine whether the rental occurred during the conference. Thus, additional costs of at least \$208.53 which were incurred after the conference ended are questionable.
- Mr. Barwick claimed travel expenses for an EEOC Conference in Orlando, Florida for the period March 15-17, 1985; however, the agenda shows that the conference ended on March 15. The conference began on March 13, at 7:00 a.m. and ended at noon on the 15. The specific time of arrival or departure cannot be determined because Mr. Barwick used airline tickets originally purchased for another employee of the department. Mr. Barwick's attendance at the EEOC conference and his claim of \$420.56 is questionable.
- Mr. Barwick claimed travel expenses of \$895.60 for a conference in San Francisco for the period July 19-23, 1986. The television investigative report showed that Mr. Barwick did not attend most of the formal sessions at the conference. Therefore, the public purpose or benefit to the state for this trip is questionable.

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In conclusion, the following payments made by the state to or on behalf of Walter Barwick for out-of-state trips are ineligible claims:

\$ 347.94	Personal trip to Toronto, Canada (air fare)
\$ 40.61	Meals in excess of state trip allowance
\$ 347.94	Duplicative payment to travel agency for Toronto trip (air fare)
<u>\$ 564.00</u>	Overpayment to travel agency for Orlando trip (air fare)
<u>\$1,300.49</u>	Total Travel Reimbursements Recovered from Mr. Barwick or the Travel Agency
\$ 100.00	Duplicate claim for air fare to Chicago
\$ 94.75	Meal reimbursements in excess of trip allowance
<u>\$ 12.00</u>	Ineligible meal reimbursement
<u>\$ 206.75</u>	Total Travel Reimbursements Remaining to be Recovered from Mr. Barwick
<u>\$1,507.24</u>	TOTAL INELIGIBLE CLAIMS PAID TO OR ON BEHALF OF MR. BARWICK

In addition, the following out-of-state travel payments are questionable:

\$ 317.99	Additional expenses at HUD conference
\$ 420.56	Expenses for EEOC conference
<u>\$ 895.60</u>	Expenses for San Francisco conference
<u>\$1,634.15</u>	TOTAL ADDITIONAL TRAVEL CLAIMS IN QUESTION