



John A. Carey  
Inspector General

**OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY**



Inspector General  
Accredited

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*“Enhancing Public Trust in Government”*

**Audit Report**

**2021-A-0007**

**City of Lake Worth Beach  
Travel**

**September 13, 2021**

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**Insight – Oversight – Foresight**



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Inspector General

## OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY

### AUDIT REPORT 2021-A-0007

DATE ISSUED: SEPTEMBER 13, 2021



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*"Enhancing Public Trust in Government"*

## CITY OF LAKE WORTH BEACH TRAVEL

### SUMMARY

#### WHAT WE DID

We conducted an audit of the City of Lake Worth Beach's (City) travel process. This audit was performed as a result of an anonymous complaint we received on February 14, 2019. Based on the complainant's allegation, we initiated a limited scope audit of the City's travel process. Additionally, this audit was in line with the Office of Inspector General, Palm Beach County (OIG) 2019 Annual Audit Plan.

The scope of the audit included overnight travel activities and discretionary spending for the City Commissioners, Mayor, and Manager<sup>1</sup> that occurred during Fiscal Year (FY) 2017 through FY 2019 (October 1, 2016 – September 30, 2019).

We reviewed the complainant's allegation as follows:

**Allegation:** The City Commissioners (i.e. Commissioners Andy Amoroso and Scott Maxwell) and the City Manager take personal trips paid with City funds.

Our audit focused on (1) addressing the complainant's allegation and determining whether (2) internal controls were adequate for travel programs and activities, (3) the control procedures were adequate to ensure that expenditures were for appropriate activities and travel forms were properly reviewed and approved, (4) travel expenditures were properly documented and approved to prevent and detect fraud, waste, and abuse, (5) reimbursement rates used were in compliance with policies and procedures, and (6) the discretionary spending<sup>2</sup> accounts were properly documented and approved in compliance with policies and procedures.

#### WHAT WE FOUND

In relation to the complainant's concern, we found:

**The Allegation is not supported:** We reviewed all overnight travel activities for the City Commissioners, Mayor, and Manager for proper approval, a documented business purpose, personal and non-employee expenses, and

<sup>1</sup> The audit scope included travel activities and discretionary spending for Commissioners Scott Maxwell, Christopher McVoy, Omari Hardy, Andy Amoroso, and Herman Robinson; Mayor Pam Triolo; and City Manager Michael Bornstein.

<sup>2</sup> We considered the expenditures made to the City Commissioner and Manager's Promotional Activities Accounts as discretionary (i.e. non-essential) spending. The City staff informed us the City had no ordinances, resolutions, or policies specifically governing the use of the accounts other than those related to food expenses.



documentation that the trip was completed. Although we found most trips were not properly approved, all 101 trips audited had sufficient documentation to support a business purpose for the travel. Our audit disclosed 13 instances of personal expenses reimbursed to travelers, totaling \$962.50.<sup>3</sup> However, we did not find sufficient documentation to support that the travelers used City funds to take personal trips as stated in the allegation.

#### **Non-Compliance with Written Guidance**

We found travel expenditures did not always comply with the requirements of the City's Travel Ordinance, City's Travel Resolution 57-2012 (Travel Resolution), the City Manager Travel Policy (Travel Policy), the Training and Travel Authorization and Reimbursement Procedures, and Purchasing Card Policies and Procedures with respect to approvals, allowed and necessary travel expenses, documentation, and per diem/mileage allowances. This resulted in **\$103,473.55** of questioned costs.<sup>4</sup> Travel expenditures that included Florida sales tax and travel expenses incorrectly paid to travelers that the City can potentially recoup resulted in identified costs<sup>5</sup> totaling **\$3,242.45**. We also identified **\$13,602.62** in avoidable costs.<sup>6</sup>

#### **City Manager Promotional Activities Account Purchasing Card Purchases Lacked Review and Oversight**

We found ten (10) of the 42 (26%) Promotional Activities Account expenditures tested, totaling **\$982.72**, lacked a valid business purpose, sufficient supporting documentation, or both. All ten (10) expenditures were purchases made with the City Manager's purchasing card at local restaurants. These are considered questioned costs because there was a lack of sufficient documentation.

#### **Lack of Written Information Technology (IT) Guidance**

This audit included a review of data reliability and integrity of computer systems related to travel activities and discretionary spending. We found that the City did not have written IT policies for any of their IT processes. Lack of written guidance increases the risk of inconsistent operations and unauthorized or inappropriate access to the City's computer systems.

#### **Incomplete and Inconsistent Record Keeping**

Of the 101 overnight trips identified, 73 (72%) were missing a Training or Travel Authorization and Expense Report Form,

<sup>3</sup> These expenses were noted as identified and avoidable costs in Finding 2 under the exception type "Disallowed/Prohibited by Policy".

<sup>4</sup> Questioned costs are costs or financial obligations that are questioned by the OIG because of: an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, other agreement, policies and procedures, or document governing the expenditure of funds; a finding that, at the time of the OIG activity, such cost or financial obligation is not supported by adequate documentation; or, a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable. As such, not all questioned costs are indicative of potential fraud or waste.

<sup>5</sup> Identified costs are costs that have been identified as dollars that have the potential of being returned to the entity to offset the taxpayers' burden.

<sup>6</sup> Avoidable costs are costs an entity will not have to incur, lost funds, and/or an anticipated increase in revenue following the issuance of an OIG report. The maximum period for calculating Avoidable Costs shall typically be three years from the issuance of the OIG report, except in instances where it involves a contract with a specified contract period.

as required by the Travel Procedures. In most cases, the City did not consolidate the required and necessary documentation and support for the City Manager, Mayor, and Commissioners' travel in a complete and consistent manner. In some cases, the City was not able to provide us with all of the overnight travel supporting documentation. Additionally, we found five (5) expenditures on the general ledger, totaling **\$1,853.00** that lacked a supporting receipt or invoice and could not be traced to a travel or training record. These expenditures are considered questioned costs.

#### **Corrective Actions**

During the audit, the City implemented a checklist to assist City staff in complying with the City's Travel Resolution, Travel Policy, and Travel Procedures.

Additionally, the City implemented eight (8) IT related policies and procedures during the audit.

#### **WHAT WE RECOMMEND**

Our report contains five (5) findings and 11 recommendations. Implementation of the recommendations will (1) assist the City in strengthening internal controls, (2) save approximately **\$13,602.62** in future avoidable costs, and (3) help ensure compliance with requirements.

The City concurred and accepted the recommendations.

We have included the City's management response as Attachment 1.



## BACKGROUND



The City of Lake Worth Beach was incorporated as City of Lake Worth in 1913. The City borders West Palm Beach to the north and the Town of Palm Beach to the north east at the Intracoastal Waterway and the Atlantic Ocean. The City is a residential community of approximately seven square miles.

The City operates under a Commission–Manager form of government and provides general municipal services, such as, public safety, recreation, public works, as well as, certain enterprise activities such as electric, water, sewer, storm water and waste removal service.

The City Commission is comprised of five (5) members who serve overlapping three (3)-year terms and are elected on a nonpartisan basis by residents of the City. The Mayor is part of the Commission and is elected at-large to serve a three (3)-year term as the presiding officer at City Commission meetings and as the official head of the City for legislative and ceremonial purposes. The City Commission is responsible for passing ordinances, adopting resolutions and other policy directives necessary for the operation of the City, and for appointing the City Manager.

In March, 2019, the City electors voted to change the City’s name from the City of Lake Worth to the City of Lake Worth Beach. The City’s 2020 population was approximately 38,875.<sup>7</sup>

The OIG FY 2019 Annual Audit Plan had multiple entities selected for travel audits. Subsequent to releasing the FY 2019 Annual Audit Plan, the OIG received an anonymous complaint regarding the travel of the City’s elected officials and City Manager. The OIG selected the City for audit as a result of the complaint.

## OBJECTIVES, SCOPE, AND METHODOLOGY

The overall objectives of the audit were to:

- Address the complainant’s allegation;
- Determine whether internal controls were adequate for travel programs and activities;
- Determine whether the control procedures were adequate to ensure that expenditures were for appropriate activities and travel forms were properly reviewed and approved;
- Determine whether travel expenditures were properly documented and approved to prevent and detect fraud, waste, and abuse;
- Determine whether reimbursement rates used were in compliance with policies and procedures; and

<sup>7</sup> [http://edr.state.fl.us/Content/population-demographics/data/2020\\_pop\\_estimates-Revised-v2.pdf](http://edr.state.fl.us/Content/population-demographics/data/2020_pop_estimates-Revised-v2.pdf)

- Determine whether the discretionary spending accounts were properly documented and approved in compliance with policies and procedures.

The scope of the audit included, but was not limited to, overnight travel transactions and activities and discretionary spending of the City Commission members from October 1, 2016 – September 30, 2019.

The audit methodology included but was not limited to:

- Performing data reliability and integrity assessment of related computer systems;
- Reviewing policies, procedures, and related requirements;
- Reviewing records and reports;
- Performing process walk-throughs and conducting a review of internal controls;
- Interviewing appropriate personnel;
- Performing data analysis of the population of transactions; and
- Performing detailed testing of selected transactions.

As part of the audit, we completed a data reliability assessment for the computer systems used by the City related to the travel process. We determined that the computer-processed data contained in these computer systems was sufficiently reliable for the purposes of the audit. There were minor exceptions<sup>8</sup> for policies and procedures (noted in applicable finding), but the data was sufficiently reliable for the purposes of the audit.

This audit was conducted in accordance with generally accepted government auditing standards. 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 believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>8</sup> For purposes of this audit report, we are defining the term "exception" as a computer system entry or transaction that does not follow the applicable written guidance (e.g. irregularities, deviation, and anomaly).

## ALLEGATION - FINDING AND RECOMMENDATIONS

Allegation: The City Commissioners (i.e. Commissioners Andy Amoroso and Scott Maxwell) and the City Manager take personal trips paid with City funds. The allegation is **not supported**. All 101 trips audited had sufficient documentation to support a business purpose for the travel. We did not find sufficient evidence to support that the travelers used City funds to take personal trips as stated in the allegation.

**Finding (1): The City Commissioners, Mayor, and Manager's travel was not properly approved and included reimbursements for personal travel expenses totaling \$962.50.**

### **City's Travel Ordinance**

The City's Code of Ordinances Section 2-8. – Travel expenses of city officers, employees and authorized persons, states,

Reimbursement for travel expenses for city officers, employees, and authorized persons shall be as set forth in a city resolution.

### **City's Travel Resolution**

The City's Resolution No. 57-2012, adopted on December 4, 2012, states,

Section 2. The City Commission hereby assigns the responsibility of developing detailed policies and procedures for implementation of this resolution to the City Manager.

...

### **LODGING AND INCIDENTALS**

The traveler will be reimbursed for actual expenses for lodging (**at single occupancy rates**) as well as travel and incidental expense as described in the City Manager's Travel Reimbursement Policy/Procedure. [Emphasis added]

### **City's Travel Policy**

The City Manager Travel Policy [Implements Resolution No. 57-2012] states,

...

#### **4. Authority to Incur Traveling Expenses**

- a. **Training and travel must be authorized in writing** and certified as to funds available. [Emphasis added]
- b. If the traveler is a Department Director or anyone not reporting to Department Directors, travel must be approved in writing by the City Manager or designee.



- c. If the traveler is a City Commissioner or appointed board member, the City Manager may approve travel. Extra-ordinary travel outside the US will require City Commission approval.
- d. If the traveler is the City Manager, the City Attorney may approve travel.
- e. If the traveler is the City Attorney, the City Manager may approve travel.

**5. At no time is a traveler allowed to approve their own travel expenses.**  
[Emphasis added]

...

## **8. Lodging**

The traveler will be reimbursed for actual expenses for lodging (**at single occupancy rates**). [Emphasis added]

### **City's Travel Procedures**

The City's Training and Travel Authorization and Reimbursement Procedures, last revised on December 4, 2012, states,

#### **Purpose:**

This policy provides for official business travel payment and reimbursement for City of Lake Worth elected officials, appointed officials and employees.

...

## **B. Training and Travel Authorization Portion of the Form**

### **Authority to Incur Traveling Expenses**

1. **Training and travel must be authorized in writing** and certified as to funds available by the Department Director, Section 1 of the Training or Travel Authorization and Expense Report form (see attached form). [Emphasis added]

...

3. If the traveler is a City Commissioner or appointed board member, the City Manager may approve Section 1.
4. If the traveler is the City Manager, the City Attorney may approve Section 1.

...

6. At no time is a traveler allowed to approve their own travel expenses.

### **Training or Travel Authorization and Expense Report Form**

1. All Classes of Travel A, B and C require all travelers to submit an approved Section 1 of the Training or Travel Authorization and Expense Report form to their Department Director or City Manager at least ten (10) working days prior to date of departure, **whether or not advance funds are requested**. [Emphasis added]
  - a. Note: Whenever possible conference fee discounts should be embraced by City staff with requests being submitted for approval at least 10 days prior the expiration of the discount period. **The conference brochure or other supporting information must be attached** which details registration fees, dates and whether or not meals are included in the registration fee. Exceptions to this advance requirement may be approved in writing on a case-by-case basis by the City Manager. [Emphasis added]
  - b. No air, hotel or registrations can be charged to a procurement card until the approved travel authorization is received back from the Department Director or City Manager.

#### **City's Purchasing Card Policies and Procedures**

The City's Purchasing Card Policies and Procedures - Finance Department (Purchasing Card Procedures), last revised on October 31, 2013, states,

...

#### **SECTION II • POLICIES AND PROCEDURES**

...

#### **LIMITATIONS ON USE OF PURCHASING CARD**

...

#### **2. CITY PURCHASES ONLY**

The Purchasing Card is to be used for City authorized purchases only. The Purchasing card **cannot be used for any personal use and any such use will require immediate reimbursement** and can result in disciplinary action which may include dismissal and/or criminal charges. [Emphasis added]

We reviewed all overnight travel documentation for the City Commissioners, Mayor, and Manager to determine if:

1. Travel was for a documented and adequately supported business purpose and properly approved.
2. The traveler was reimbursed for actual expenses or per diem amounts associated with personal business/use.
3. Expenses for non-employees were reimbursed to the traveler.
4. The traveler actually completed the trip.

We found that 83 of the 101 trips audited, totaling \$102,464.70<sup>9</sup>, were not authorized in writing prior to the travel start date, as required. The City did not provide an authorized "Training or Travel Authorization and Expense Report Form," as required by the Travel Policy and Procedures or any other documentation showing proper approval for these trips. Ten (10) of the 83 trips, totaling \$16,193.16, were authorized in writing after the trip occurred. The costs for these trips are considered questioned, identified, and avoidable costs in Finding 2.

We found 13 instances of personal expenses reimbursed by the City to travelers for upgrades, lodging expenses, liquor, parking expenses, and tolls that did not have a benefit to the City or the residents of the City, totaling \$962.50 (see Chart 1 below). These expenses were noted as identified and avoidable costs in Finding 2 under the exception type "Disallowed/Prohibited by Policy".

Chart 1:

Traveler	No. of Reimbursements for Personal Expenses	Amount
Commissioner Amoroso	2	\$85.68
City Manager Bornstein	1	\$9.60
Commissioner Hardy	5	\$235.13
Commissioner Maxwell	1	\$32.24
Commissioner Robinson	1	\$512.75
Mayor Triolo	3	\$87.10
<b>Grand Total</b>	<b>13</b>	<b>\$962.50</b>

We found the travel documentation for the overnight travel, e.g. conference agenda, hotel folio, airfare, tolls, and meal receipts, was consistent with the traveler completing the trip.

Overall, we did not find sufficient documentation to support that the travelers used City funds to conduct personal travel as stated in the allegation; therefore, the **allegation as stated is not supported**. However, the City Commissioners, Mayor, and Manager's travel for business purposes was not properly approved and included reimbursements for personal travel expenses totaling \$962.50.

The City staff that coordinated the Commissioners, Mayor, and City Manager's travel informed us that they did not receive formal training and were not aware of the Travel Policy; therefore, the travel authorization and expense forms were not completed unless there was an advance or reimbursement due to the traveler. Finance staff confirmed to us that the City's travel process did not include completing travel authorization and expense forms unless an advance or reimbursement was due to the traveler.

<sup>9</sup> The total amount of trips considered questioned costs for improper approval in Finding 2 of \$94,980.39 is less than the amount of trips not properly approved of \$102,464.70 because certain transactions were considered questioned costs for a separate violation, such as disallowed/prohibited by policy, insufficient documentation (no receipt), incorrect per diem/mileage, or sales tax paid.



As a result, the Commissioners, Mayor and City Manager's travel activities and documentation did not comply with the City's Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures with respect to requirements for travel authorizations, documentation, and allowable expenditures.

Because the City did not complete and approve travel authorization and expense forms except when a travel advance or reimbursement was requested, travel expenditures lacked sufficient review and oversight to ensure that travel expenditures complied with policy, were sufficiently supported, and did not include disallowed or prohibited purchases, such as personal expenses or expenses for unauthorized travelers.

A lack of adequate review and oversight increases the risk for non-compliance with policy and procedure and also exposes the City to an increased risk for fraud, waste, and abuse.

#### **Corrective Action**

During the audit, the City implemented a checklist to assist City staff in complying with the City's Travel Resolution, Policy, and Procedures. Key requirements, such as authorization to travel, required supporting documentation, approval of final travel expenses, and cut-off dates are outlined in the checklist.

#### **Recommendations:**

- (1) The City comply with the City's Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures.**
- (2) The City develop an adequate training program for travelers and individuals preparing and/or processing travel expense reports for travelers or require that they acknowledge their understanding of the Travel Resolution, Travel Policy, and Travel Procedures requirements and responsibilities.**

#### **Management Response:**

**City Management shall implement an annual travel training schedule; including, training at time of hire, for all City employees. This training shall encompass items outlined in the City's Travel Resolution, Travel Policies and Procedures, Purchasing Card Policies and Procedures and other associated travel reimbursement policies and procedures. The training will include an employee's attestation that they received training and understand their responsibilities as a City Employee relative to Travel Policies, Procedures, requirements and responsibilities. Additionally, the Finance Department shall address oversight deficiencies associated with travel reimbursements and vendor payments.**

## FINDINGS NOT RELATED TO THE ALLEGATION

**Finding (2): The City Commissioners, Mayor, and Manager often did not comply with the City's Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures and incurred unnecessary costs.**

### **City's Travel Ordinance**

The City's Code of Ordinances Section 2-8. – Travel expenses of city officers, employees and authorized persons, states,

Reimbursement for travel expenses for city officers, employees, and authorized persons shall be as set forth in a city resolution.



### **City's Travel Resolution**

The Travel Resolution states,

Section 2. The City Commission hereby assigns the responsibility of developing detailed policies and procedures for implementation of this resolution to the City Manager.

Section 3. The City Commission hereby determines that city officers and other authorized persons as defined in section 166.021 (9), Florida Statutes, may be reimbursed for the following classes of travel within the following policy parameters:

### **TRAVEL CLASSES**

Class A: Continuous travel of twenty-four hours or more away from the City.

Class B: Continuous travel of less than twenty-four hours that involves an overnight absence from the City.

Class C: Travel for short or day trips where the traveler is not away from the City overnight.

### **MEAL ALLOWANCE**

Meal reimbursements amounts shall be as follows:

All Class A and Class B travelers will be given a per diem meal allowance when traveling on official City business up to the amount permitted for meals as follows:

Breakfast     \$ 8.00

Lunch	\$15.00
Dinner	\$20.00

### **MILEAGE ALLOWANCE**

Mileage allowance at a fixed rate of the then prevailing IRS vehicle reimbursement rate if a personal vehicle is allowed in lieu of a City vehicle in accordance with the City Manager's Travel Reimbursement Policy/Procedure.

### **LODGING AND INCIDENTALS**

The traveler will be reimbursed for actual expenses for lodging (at single occupancy rates) as well as travel and incidental expense as described in the City Manager's Travel reimbursement Policy/Procedure.

### **City's Travel Policy**

The Travel Policy states,

#### **4. Authority to Incur Traveling Expenses**

- a. Training and travel **must be authorized in writing** and certified as to funds available. [Emphasis added]
- b. If the traveler is a Department Director or anyone not reporting to Department Directors, travel must be approved in writing by the City Manager or designee.
- c. If the traveler is a City Commissioner or appointed board member, the City Manager may approve travel. Extra-ordinary travel outside the US will require City Commission approval.
- d. If the traveler is the City Manager, the City Attorney may approve travel.
- e. If the traveler is the City Attorney, the City Manager may approve travel.

#### **5. At no time is a traveler allowed to approve their own travel expenses.** [Emphasis added]

#### **7. Allowance for Meals (see Resolution 57- 2012)**

##### Meal Allowance Amounts:

- a. Eligible travelers in Class A and B travel status will be given a per diem meal allowance when traveling on official City business up to the amount listed below:
  - Breakfast           \$ 8.00
  - Lunch                 \$15.00
  - Dinner                \$20.00



**NOTE:**

- No meal allowances will be given for Class C travel.
- The City will pay only for meal allowance (per diem) amounts. **No reimbursement will be made for the actual cost of the meal.** [Emphasis added]
- No meals purchased for others will be reimbursed unless prior approval has been received from the City Manager.
- **If meals are included in a conference registration no meal allowance will be paid.** [Emphasis added]

**8. Lodging**

The traveler will be reimbursed for actual expenses for lodging (at single occupancy rates).

**9. Transportation:**

- a. **Transportation must be the most economical means** considering time of the traveler, cost of transportation and per diem or subsistence required and the number of travelers making the trip and the amount of equipment or material to be transported. [Emphasis added]
- b. Transportation must be by usually traveled route.
- c. Incidental Expenses:

The following incidental travel expenses incurred by a traveler may be authorized when receipts are provided (note: **gratuities and tips are not reimbursable by the City**): [Emphasis added]

- Reasonable taxi fares
- Tolls
- Parking fees
- Communication expenses for official City business
- Conference or training course registration fees.

**City's Travel Procedures**

The Travel Procedures state,

**Purpose:**

This policy provides for official business travel payment and reimbursement for City of Lake Worth elected officials, appointed officials and employees.

...

## B. Training and Travel Authorization Portion of the Form

### Authority to Incur Traveling Expenses

1. **Training and travel must be authorized in writing** and certified as to funds available by the Department Director, Section 1 of the Training or Travel Authorization and Expense Report form (see attached form). [Emphasis added]  
...
3. If the traveler is a City Commissioner or appointed board member, the City Manager may approve Section 1.
4. If the traveler is the City Manager, the City Attorney may approve Section 1.  
...
6. **At no time is a traveler allowed to approve their own travel expenses.** [Emphasis added]

### Training or Travel Authorization and Expense Report Form

1. **All Classes of Travel A, B and C require all travelers to submit an approved Section 1 of the Training or Travel Authorization and Expense Report form to their Department Director or City Manager at least ten (10) working days prior to date of departure, whether or not advance funds are requested.** [Emphasis added]
  - a. Note: **Whenever possible conference fee discounts should be embraced by City staff** with requests being submitted for approval at least 10 days prior the expiration of the discount period... [Emphasis added]
  - b. **No air, hotel or registrations can be charged to a procurement card until the approved travel authorization is received back from the Department Director or City Manager.** [Emphasis added]  
...

## C. Travel Reimbursement

- a. **At completion of travel**, the original Section 1 is retrieved from the traveler's computer and **the expense report (Section 2) should be completed, reviewed for appropriateness and accuracy before written approval by the Department Director or City Manager** then submitted to Finance within five (5) days after traveler returns from the trip with accompanying and supporting documentation

attached. Failure to file Section 2 within the prescribed time limits may result in disciplinary action and/or the traveler being responsible for all expenses. Any amount(s) claimed on Section 2 in excess of total authorization on Section 1 must be explained. [Emphasis added]

...

#### F. Lodging

...

- d. **All expenses, except meals, must be substantiated by paid receipts.** Meals shall not be listed on hotel bills. [Emphasis added]

#### G. Transportation

**Transportation must be the most economical means** considering time of the traveler, cost of transportation and per diem or subsistence required and the number of travelers making the trip and the amount of equipment or material to be transported. [Emphasis added]

...

- c. A rental car may be used by the traveler only if absolutely necessary and specifically approved in advance by the City Manager in writing and is more economical than mileage reimbursement.

...

- e. Price comparisons from an established travel site such as Orbitz or Expedia are sufficient to determine that the most economical ticket was purchased.

...

- j. Transportation must be by usually traveled route.
  - If a person travels by an indirect route, or by **any preferred class**, or incurs additional travel expenses **for personal convenience**, any **extra costs shall be borne by the traveler**. [Emphasis added]
  - Deviations to a usually traveled route shall be approved in advance. Reimbursement for expenses shall be based only on charges that would have been incurred by a usually traveled route with cost comparisons accompanying the form to support the route traveled.

...



## I. Miscellaneous Provisions and Regulations

The following provisions and regulations shall be considered when traveling on official City business:

...

- b. Laundry and **cleaning expenses are not reimbursable**. [Emphasis added]
- c. When authorization is granted to individuals for air travel expenses that are financed through City funds, only "coach class" tickets shall be allowed.
  - No one shall be reimbursed for any meal or lodging included in a conference registration fee paid by the City.
  - Hotel charges should be made directly by the City by use of a City check or City credit card to avoid Florida Sales Tax charges. **A copy of the City's tax exemption certificate shall be obtained by the traveler from the Finance Department prior to departure and used to avoid Florida sales tax charges on lodging**. Failure to follow this procedure may result in refusal, by the City, to reimburse the traveler for Florida sales tax expense. [Emphasis added]

...

- e. **Meals will be reimbursed at the City's allowable meal rate**. [Emphasis added]
- f. **Receipts are required** for Class A and Class B travel for all expenditures other than meals. Receipts are required for all Class C travel expenditures. If receipts are not turned in, travelers shall not be reimbursed. [Emphasis added]

### City's Purchasing Card Policies and Procedures

The Purchasing Card Procedures state,

#### SECTION I • INTRODUCTION

...

#### C. WHO DOES WHAT?

The following is a summary of the responsibilities of the individuals and organizations involved in the Purchasing Card system.

#### Cardholder

- Hold and secure Purchasing Card
- Order materials and services
- **Collect and save original sales receipts** [Emphasis added]
- Match receipts with monthly card statement
- Input transaction information into H.T.E.- Procurement Module at least monthly after statement distributed by Finance
- Forward all original receipts to Department Director once completed in H.T.E.- Procurement Module
- Identify all disputed charges and making copies of all sales receipts and give to the Departmental Card Representative

...

## SECTION II • POLICIES AND PROCEDURES

...

### LIMITATIONS ON USE OF PURCHASING CARD

...

#### 2. CITY PURCHASES ONLY

The Purchasing Card is to be used for City authorized purchases only. The Purchasing card **cannot be used for any personal use and any such use will require immediate reimbursement** and can result in disciplinary action which may include dismissal and/or criminal charges. [Emphasis added]

...

### PROHIBITED USES OF PROCUREMENT CARDS

The following types of items may not be purchased with a Purchasing Card, no matter the dollar amount:

...

- Food of any variety
  - Exceptions based on City Manager Approval per Attachment 3 Authorization Form. Example:
    - City Clerk - for City Commission functions
  - Employees in travel status may use the card for meal purchases. However, **the costs may not be in excess of the meal limits defined by the City Travel Policy**. Amounts spent need to be entered in the "Final Expense Report" section of the travel authorization form. [Emphasis added]

...

- Luxury items
- Beer, wine or any alcoholic beverages...

## Florida Revenue Act

Section 212.08, Florida Statutes, states,

(6) EXEMPTIONS; POLITICAL SUBDIVISIONS –

(a) There are also exempt from the tax imposed by this chapter sales made to the United States Government, a state, or any county, municipality, or political subdivision of a state when payment is made directly to the dealer by the government entity.

We reviewed the City's General Ledger, travel forms, and purchasing card statements and receipts to identify all overnight travel charges for the City Commissioners, Mayor, and Manager. Our review identified 101 trips traveled during the period audited. We tested all 101 trips to determine if travel expenditures were properly documented and approved, and in compliance with applicable policies and procedures.

Of the 101 trips tested to determine if the travel was properly authorized, we found that 83 trips (82%), totaling \$102,464.70, were not authorized in writing prior to the travel start date, as required by the City's Travel Policy and Travel Procedures. Ten (10) of the 83 trips, totaling \$16,193.16, were authorized after the travel occurred.

The 101 trips tested were comprised of 423 travel related transactions<sup>10</sup> totaling \$133,028.36. We found that 95 (94%) trips had the following exceptions:

1. There were 268 of the 423 (63%) transactions tested, totaling \$94,980.39,<sup>11</sup> that were not properly authorized, as required.
2. There were 31 of the 423 (7%) transactions tested, totaling \$2,041.91, that were for travel expenses disallowed or prohibited by the City's Travel Policy.
3. There were 16 of the 423 (4%) transactions tested, totaling \$895.63, that lacked sufficient documentation, such as a receipt or a missing documentation form, as required.
4. There were 19 of the 423 (4%) transactions tested, totaling \$554.69, that were paid to the traveler directly by the City for incorrect per diem amounts or mileage rates.
5. There were 32 of the 423 (8%) transactions tested, totaling \$1,009.63, that were paid directly by the City and included Florida sales tax of which the City is exempt according to Section 212.08(6)(a), Florida Statutes.
6. There were 31 of the 423 (7%) transactions tested, totaling \$7,233.75, that were unnecessary expenses (e.g. late cancellation fees, valet parking when self-parking available, available discounts not obtained) incurred by the traveler(s).

---

<sup>10</sup> All meals purchased by a traveler during the same trip were combined by meal type (i.e. breakfast, lunch, or dinner) for testing purposes. As a result, more than one (1) exception may be noted for each travel transaction.

<sup>11</sup> This amount is less than the total amount of \$102,464.70 noted previously as trips that were not properly authorized because many of the trips not properly authorized had transactions that were also an exception for a separate violation noted in this section. This amount summarizes transactions of unauthorized trips that had no other violations noted in testing.



Chart 2:

Summary of Exceptions by Traveler							
Traveler	Total Travel Transaction Amount	Not Properly Approved	Disallowed / Prohibited by Policy	Improper or Inadequate Support	Incorrect Per Diem / Mileage	Sales Tax Paid	Unnecessary Cost
Commissioner Amoroso	\$41,624.81	\$31,464.55	\$558.93	\$493.00	\$45.00	\$389.37	\$575.53
City Manager Bornstein	\$15,567.25	\$11,146.46	\$98.81	\$187.00	\$66.00	\$198.71	\$3,244.07
Commissioner Hardy	\$18,395.87	\$16,014.78	\$684.24	-	\$61.00	\$104.01	\$1,194.84
Commissioner Maxwell	\$27,633.93	\$17,003.22	\$92.24	\$27.48	\$336.69	\$219.03	\$980.31
Commissioner McVoy	\$1,930.18	\$1,817.34	\$7.84	-	-	-	\$105.00
Commissioner Robinson	\$9,166.10	\$4,431.29	\$512.75	\$54.00	\$31.00	\$50.26	\$165.00
Mayor Triolo	\$18,710.22	\$13,102.75	\$87.10	\$134.15	\$15.00	\$48.25	\$969.00
<b>Grand Total</b>	<b>\$133,028.36</b>	<b>\$94,980.39</b>	<b>\$2,041.91</b>	<b>\$895.63</b>	<b>\$554.69</b>	<b>\$1,009.63</b>	<b>\$7,233.75</b>

Of the travel transaction exceptions noted above, we considered **\$103,473.55** questioned costs, **\$3,242.45** were considered identified costs, and **\$13,602.62** were considered avoidable costs. See Charts 3 and 4 below for a Summary of Costs by Exception and Traveler, and see Exhibit 1 for the Transaction Detail of Questioned/Identified Costs.

Chart 3:

Summary of Costs by Exception			
Exception Type	Questioned Cost	Identified Cost	Avoidable Cost
Not Properly Approved	\$94,980.39	-	\$2,718.77
Disallowed/Prohibited by Policy	\$1,056.41	\$985.50	\$1,558.63
Insufficient documentation (no receipt)	\$187.00	\$708.63	\$505.48
Incorrect Per Diem or Mileage	\$16.00	\$538.69	\$538.69
Sales Tax Paid	-	\$1,009.63	\$1,009.63
Unnecessary Expenses/Costs	\$7,233.75	-	\$7,271.42
<b>Total</b>	<b>\$103,473.55</b>	<b>\$3,242.45</b>	<b>\$13,602.62</b>

Chart 4:

Summary of Costs by Traveler				
Traveler	Questioned Costs (Due to Traveler)	Questioned Costs	Identified Costs (Due to the City)	Avoidable Costs
Commissioner Amoroso	-	\$32,490.33	\$1,036.05	\$2,766.60
City Manager Bornstein	-	\$14,666.74	\$274.31	\$4,157.59
Commissioner Hardy	-	\$17,658.73	\$400.14	\$1,598.48
Commissioner Maxwell	-	\$18,043.53	\$615.44	\$1,631.75
Commissioner McVoy	-	\$1,930.18	-	\$112.84
Commissioner Robinson	\$16.00	\$4,596.29	\$632.01	\$743.01
Mayor Triolo	-	\$14,071.75	\$284.50	\$2,592.35
<b>Total</b>	<b>\$16.00</b>	<b>\$103,457.55</b>	<b>\$3,242.45</b>	<b>\$13,602.62</b>

Most of the travel that was not properly authorized lacked the required travel authorization and expense forms that included sections to document proper authorization before and post-travel. The City staff that coordinated the Mayor and Commissioners' travel informed us that they did not receive formal training and were not aware of the Travel Policy; therefore, the travel authorization and expense forms were not completed unless there was an advance or reimbursement due to the traveler. Finance staff confirmed to us that the City's travel process did not include completing travel authorization and expense forms unless an advance or reimbursement was due to the traveler.

As a result, the City Commissioners, Mayor, and City Manager's travel activities and documentation often did not comply with the City's Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures with respect to requirements for approvals, allowed and necessary travel expenses, documentation, and per diem/mileage allowances.

Because the City did not complete and approve travel authorization and expense forms except when a travel advance or reimbursement was requested, travel expenditures lacked sufficient review and oversight to ensure that travel expenditures complied with policy, were sufficiently supported, and excluded Florida Sales Tax.

A lack of adequate review and oversight increases the risk for non-compliance with policy and procedures and exposes the City to an increased risk for fraud, waste, and abuse.

#### Recommendations:

- (3) The City consider recouping \$985.50 incorrectly reimbursed to travelers for travel expenses that were disallowed or prohibited by the City's Travel Resolution, Travel Policy, and/or Travel Procedures.
- (4) The City consider recouping \$708.63 incorrectly reimbursed to travelers for travel expenses that lacked sufficient documentation, as required.
- (5) The City recoup \$538.69 incorrectly reimbursed or advanced to travelers for incorrect per diem meal and mileage amounts.

(6) The City consider reimbursing traveler \$16.00 for the per diem meal amount incorrectly deducted from the travel reimbursement.

(7) The City consider obtaining reimbursement for the \$1,009.63 incorrectly paid for Florida Sales tax to vendors.

#### Management Response:

The activity outlined above includes several individuals no-longer employed by the City. As such, it is unlikely that the City will be successful in recouping amounts incurred by those individuals. However, management will evaluate and address the items associated with current employees; Commissioners Robinson and McVoy.

#### Finding (3): The City Manager Promotional Activities Account purchasing card expenditures lacked adequate review and oversight.



The City's Resolution No. 42-2014, adopted on August 19, 2014, states,

Section 2. The City is hereby authorized to provide food/refreshments for the services and event/functions listed in Exhibit "A", which is attached hereto and incorporated herein...

...

Exhibit A

Public purpose refreshment purchases.

...

City Clerk's Office

1. Volunteers in Public Service (VIPS)

Human Resources:

1. Employee Health Fair
2. Benefits Open Enrollment
3. Retirements
4. Employee Holiday luncheon

Public Services

1. District Meetings
2. Refuse Division

Leisure Services

1. Recreation events
2. Library

...



3. Casino/Beach ...
4. Other ...
- a. Hosting Governmental Professional Organizations such as/but not limited to;
    - i. League of Cities
    - ii. City Manager Association
    - iii. City Clerk's Association
    - iv. Economic events promoting the City
5. Emergency Events – purchase of bulk non-perishable supplies in anticipation of an emergency (should be returnable should the event not occur).

The City's Purchasing Card Procedures state,

## SECTION I • INTRODUCTION

...

### C. WHO DOES WHAT?

The following is a summary of the responsibilities of the individuals and organizations involved in the Purchasing Card system.

#### Cardholder

...

- Forward all original receipts to **Department Director** once completed in H.T.E.-Procurement Module [Emphasis added]
- ...

Departments/Divisions Purchasing Card Representative (individual designated by Department Head, if not selected then the Department Head will perform these functions)

- **Review monthly transactions** of their subordinates [Emphasis added]
- ...

#### Finance Staff

- **Confirm all charges are sufficiently documented** [Emphasis added]
- ...

## SECTION II • POLICIES AND PROCEDURES

...

### 2. CITY PURCHASES ONLY

The Purchasing Card is to be used for City authorized purchases only. **The Purchasing card cannot be used for any personal use and any such use will**

**require immediate reimbursement** and can result in disciplinary action which may include dismissal and/or criminal charges. [Emphasis added]

...

## PROHIBITED USES OF PROCUREMENT CARDS

The following types of items may not be purchased with a Purchasing Card, no matter the dollar amount:

...

- **Food of any variety**
  - **Exceptions based on City Manager Approval per Attachment 3 Authorization Form.** Example: [Emphasis added]
    - City Clerk - for City Commission functions
- Beer, wine or any alcoholic beverages

...

...

## PROCEDURES FOR MAKING AND PAYING FOR PURCHASES

### 1. DOCUMENTATION OF OVER-THE-COUNTER PURCHASES

When an over-the-counter purchase is made, **the cardholder must obtain the customer's copy of the charge slip.** If the original receipt is not available, it must be documented on a signed copy of the receipt (see #5-Missing Documentation). [Emphasis added]


The charge slip will be retained either by the cardholder or by the Department/Division representative. All items purchased over-the-counter must be immediately available. No back ordering is allowed. Note: **A complete description of the goods or service(s) purchased must be identified by the cardholder on the back of the merchant receipt if the face doesn't have the complete description of the purchase.** [Emphasis added]

...

### 5. MISSING DOCUMENTATION

**If for some reason the cardholder does not have receipt or external supporting documentation** of the charge transaction to send with the monthly card statement, **he/she must attempt to obtain this documentation. Where documentation cannot be obtained, the cardholder shall attach, sign and date a description of the purchase transaction's purpose.** Each incident of missing charge documentation will also be copied into the employee's personnel file. Continued incidents of missing documentation may result in the cancellation of the employee's Purchasing Card and disciplinary action. [Emphasis added]

Attachment 3



## FOOD PURCHASE AUTHORIZATION

City of Lake Worth Finance Department

I hereby request **FOOD PURCHASE AUTHORIZATION** for (please provide a brief explanation of the public purpose):

Cost estimate: \_\_\_\_\_ Per event?  Date: \_\_\_\_\_  
 Per fiscal year?  Dates: \_\_\_\_\_

**Note:** Department/Division Purchasing Card Representative is responsible for monthly verification. Also, the individual responsible for verifying monthly charges must be a position equal to or greater than the staff making purchases. For example, a secretary cannot approve their supervisor.

We selected a sample of 42<sup>12</sup> expenditure transactions, totaling \$19,133.73, from the City Commissioner and City Manager’s Promotional Activities general ledger accounts to determine if the expenditures were properly documented, approved, and in compliance with applicable ordinances, policies, and procedures.

We found ten (10) of the 42 (24%) expenditure transactions, totaling \$982.72, lacked a valid business purpose, sufficient supporting documentation, or both.

- Three (3) of 42 (7%) transactions, totaling \$287.98, lacked both a valid business purpose and a receipt or invoice showing items purchased.
- Six (6) of 42 (14%) transactions, totaling \$633.22, lacked a valid business purpose.
- One (1) of 42 (2%) transactions, in the amount of \$61.52, lacked a valid receipt.<sup>13</sup>

All ten (10) expenditures were purchases made via the City Manager’s purchasing card at local restaurants. The nine (9) transactions lacking a valid business purpose were described as a “meeting”, “business meeting”, or “lunch meeting” on the City’s general ledger, and the City did not provide additional information as to the purpose of the meetings, upon our request.

<sup>12</sup> We selected 15 transactions randomly, 26 transactions based on the potential for being personal purchases (e.g. local restaurant purchases), and 1 transaction based on the potential for being a violation of Resolution 42-2014 for a total of 42 sample transactions for testing procedures.

<sup>13</sup> The receipt provided by the City appeared to be a receipt from a different restaurant as it did not agree with the purchasing card statement amount and showed food items purchased that were not available according to the restaurant’s website.



It appears there is not adequate independent oversight and review of the City Manager's purchasing card purchases. The Purchasing Card Procedures do not designate the position/title that is responsible for reviewing and approving the City Manager's purchasing card purchases. According to City staff we interviewed, the Finance Director approves the City Manager's purchasing card purchases. The City's Charter states that all appointive officers, except the city manager, city attorney,<sup>14</sup> and internal auditor are appointed by the city manager, and that the city manager shall appoint, suspend, or remove all city employees and appointive administrative officers, except as otherwise provided by the Charter. As a result, the finance director, who the City Manager may suspend or remove, cannot provide adequate independent oversight and review of the City Manager's purchasing card purchases.

Additionally, the City is exposed to an increased risk for fraud, waste, and abuse if Promotional Activities account spending via purchasing cards is not independently reviewed and approved for compliance with the Purchasing Card Procedures.

We could not determine if the City Manager's purchasing card purchases complied with City ordinance, policy, and procedure. The Promotional Activities account transactions totaling \$982.72<sup>15</sup> are considered questioned costs because there was a lack of sufficient documentation to support the expenditures.

**Recommendation:**

- (8) The City designate an independent approver for the City Manager's purchasing card purchases and update the Purchasing Card Policies and Procedures to reflect the designated reviewer.**

**Management Response:**

**Management agrees that all purchasing card activity should be independently reviewed; including, activity incurred by the City Manager. Management shall evaluate the most efficient means and position to address this observation, and will update the appropriate policies and procedures as necessary.**

**Finding (4): The City lacks adequate written guidance for IT processes.**



The audit included review of data reliability and integrity for the computer systems related to the travel activities and discretionary spending, including the financial computer system. We found that the City had processes with controls to ensure the integrity of information in the computer systems; however, there were no written policies and procedures for any of the IT processes, such as granting and terminating user access, the use of unique IDs and passwords, and remote access. The former IT Director stated there were no written policies and procedures to provide guidance

<sup>14</sup> The City's Travel Policy and Travel Procedures designate the City Attorney as the approver of City Manager travel.

<sup>15</sup> \$287.98 + \$633.22 + \$61.52 = \$982.72 in Questioned Costs from Promotional Activities account testing

to new employees or system users for the IT processes; however, the IT Department was in the process of updating the policies and procedures.

Basic computer system controls include:

- Written IT policies, procedures, and definitions that are clearly communicated;
- Access to and use of the system and records are reasonable and restricted to authorized individuals; and
- System users are granted only the access needed to perform their duties.

The former IT Director stated the City was focused on upgrading the infrastructure and ensuring proper cybersecurity features, which delayed developing and implementing policies and procedures for the processes that were already in place.

A lack of written policies and procedures increases the risk of inconsistent operations and unauthorized access to system records.

### **Corrective Action**

During the audit, the City provided the following IT policies and procedure:

- Acceptable Use Policy
- Cyber Security Policy
- Password Policy
- Overall Technology Policy Regarding E-Mail, Voice Mail, Internet and Computer Systems
- Internet Usage and Systems Monitoring Policy
- Procedure for Control of SunGard Public Sector Naviline System Access
- Third Party Remote Access Cyber Security Policy
- Third-Party Security Policy

### **Recommendations:**

- (9) The City develop and implement written IT policies and procedures to ensure consistency of operations that provide guidance, at a minimum, for how to:**
- a. Assign and remove user rights and a reasonable time for removal when access is no longer appropriate,**
  - b. Authorize user access,**
  - c. Limit system access by requiring unique user IDs and passwords, and**
  - d. Provide for user change management (new and separated employees).**

**(10) The City provide staff training for the IT policies and procedures, as needed.**

### **Management Response:**

**Management agrees with the necessity of having strong IT policies and procedures as identified above along with associated training. In this vain, Management shall continue to evaluate areas of weakness and update City Policies and Procedures where/when necessary.**



**Finding (5): The City did not require completed travel forms nor consolidate the required and necessary documentation and support for the City Commissioners, Mayor, and Manager's travel in a complete and consistent manner.**

The City's Travel Procedures state,

...

**B. Training and Travel Authorization Portion of the Form**

...

**Training or Travel Authorization and Expense Report Form**



1. **All Classes of Travel A, B and C require all travelers to submit an approved Section 1 of the Training or Travel Authorization and Expense Report form** to their Department Director or City Manager at least ten (10) working days prior to date of departure, **whether or not advance funds are requested.** [Emphasis added]

- a. Note: Whenever possible conference fee discounts should be embraced by City staff with requests being submitted for approval at least 10 days prior the expiration of the discount period. **The conference brochure or other supporting information must be attached** which details registration fees, dates and whether or not meals are included in the registration fee. Exceptions to this advance requirement may be approved in writing on a case-by-case basis by the City Manager. [Emphasis added]

...

**C. Travel Reimbursement**

- a. **At completion of travel, the original Section 1** is retrieved from the traveler's computer and the expense report (Section 2) **should be completed**, reviewed for appropriateness and accuracy before written approval by the Department Director or City Manager **then submitted** to Finance within five (5) days after traveler returns from the trip **with accompanying and supporting documentation attached**. Failure to file Section 2 within the prescribed time limits may result in disciplinary action and/or the traveler being responsible for all expenses. Any amount(s) claimed on Section 2 in excess of total authorization on Section 1 must be explained. [Emphasis added]

Of the 101 overnight trips identified for the City Manager and Commissioners, 73 (72%) were missing a Training or Travel Authorization and Expense Report Form, as required by the Travel Procedures. Additionally, the City did not consolidate the required and



necessary documentation and support for the City Manager and Commissioners' travel in a complete and consistent manner. In some cases, the City was not able to provide us with all of the overnight travel supporting documentation.

We compiled the population of overnight travel expenditures and obtained the majority of the travel supporting documentation by searching the City's Interdepartmental Finance drive for purchasing card statements and receipts by the individual traveler and/or the travelers' Executive Assistant responsible for coordinating travel activities. We made several requests for travel supporting documentation that we could not readily locate on the City's Interdepartmental Finance drive and observed that most of the requested documentation was provided in a piecemeal manner rather than in consolidated travel packets by traveler and trip.

We reconciled the population of overnight travel expenditures that we compiled to the City's general ledger to ensure all applicable travel expenditures were identified. We found five (5) training expenditures on the general ledger, totaling **\$1,853.00** that lacked a supporting receipt or invoice and are considered questioned costs.

The City staff that coordinated the City Manager and Commissioners' travel informed us that they did not receive formal training and were not aware of the Travel Policy; therefore, the travel authorization and expense forms were not completed unless there was an advance or reimbursement due to the traveler. Finance staff confirmed to us that the City's travel process did not include completing travel authorization and expense forms unless an advance or reimbursement was due to the traveler. As a result, the City Manager and Commissioner's travel documentation did not comply with the City's Travel Procedures.

In addition, it appears that the City consolidated travel records by traveler and trip only when the traveler requested an advance or reimbursement which required the travel authorization and expense forms to be completed and approved. A lack of complete, consolidated travel supporting documentation increases the risk that the City may not be able to locate all of the appropriate records in a public records request, in accordance with section 119.07, F.S., Inspection and copying of records; photographing public records; fees; exemptions.

**Recommendation:**

- (11) The City consolidate and retain the City Commissioner's, Mayor, and Manager's travel records by traveler and trip and reconcile traveler Training or Travel Authorization and Expense Report Forms to purchasing card and cash disbursement records to ensure all applicable travel expenditures are reported and related expenditure documentation is included as support.**

**Management Response:**

**The City shall update its accounting and accounts payable operating procedures to require that travel is properly authorized and expenditure activity is sufficiently**

**documented and reconciled. Furthermore, this documentation will be filed and retained as part of the City's document retention policies and procedures.**

**SUMMARY OF POTENTIAL FINANCIAL AND OTHER BENEFITS  
IDENTIFIED IN THE AUDIT**

**Questioned Costs**

<b>Finding</b>	<b>Description</b>	<b>Questioned Costs</b>
2	Not Properly Approved	\$94,980.39
2	Disallowed/Prohibited by Policy	\$1,056.41
2	Insufficient Documentation	\$187.00
2	Incorrect Per Diem or Mileage	\$16.00
2	Unnecessary Costs	\$7,233.75
3	Promotional Account Spending	\$982.72
5	Insufficient documentation	\$1,853.00
	<b>TOTAL QUESTIONED COSTS</b>	<b>\$106,309.27</b>

**Identified Costs**

<b>Finding</b>	<b>Description</b>	<b>Identified Costs</b>
2	Disallowed/Prohibited by Policy	\$985.50
2	Insufficient Documentation	\$708.63
2	Sales Tax Paid	\$1,009.63
2	Incorrect Per Diem or Mileage	\$538.69
	<b>TOTAL IDENTIFIED COSTS</b>	<b>\$3,242.45</b>

**Avoidable Costs**

<b>Finding</b>	<b>Description</b>	<b>Avoidable Costs</b>
2	Lost discounts, upgrades, taxes, fees, etc.	\$13,602.62
	<b>TOTAL AVOIDABLE COSTS</b>	<b>\$13,602.62</b>



**ACKNOWLEDGEMENT**

The Inspector General's audit staff would like to extend our appreciation to the City of Lake Worth Beach's staff for their assistance and support in the completion of this audit.

*This report is available on the OIG website at: <http://www.pbcgov.com/OIG>. Please address inquiries regarding this report to the Director of Audit by email at [inspector@pbcgov.org](mailto:inspector@pbcgov.org) or by telephone at (561) 233-2350.*

**EXHIBIT LIST**

Exhibit 1 –Transaction Detail for Questioned/Identified Costs

**ATTACHMENT**

Attachment 1 – City of Lake Worth Beach's Management Response

EXHIBIT 1

Traveler	Location	Dates	Description	Questioned Costs	Questioned Costs (due to employees)	Identified Costs	Avoidable Costs	Prohibited Item(s)	Lack of Proper Approval	Lack of Proper Support	Incorrect Per Diem / Mileage	Unnecessary Costs	Sales Tax Paid
City Manager Bornstein	Orlando, FL	5/26/2018 - 6/1/2018	Room Service/hotel restaurant	\$ 18.27			\$ 18.27	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Taxi	\$ 3.95									
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/27/2019	Meal	\$ 66.99			\$ 66.99	X					
City Manager Bornstein	Tallahassee, FL	3/2/2019 - 3/5/2019	Taxi	\$ 9.60		\$ 9.60	\$ 9.60	X					
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/15/2017	Room Service/hotel restaurant	\$ 17.76			\$ 17.76	X					
Commissioner Amoroso	Honolulu, HI	6/26/2018 - 7/8/2018	Lodging (airport)	\$ 60.35			\$ 60.35	X					
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/17/2018	Room Service/hotel restaurant	\$ 138.02			\$ 138.02	X					
Commissioner Amoroso	Los Angeles, CA	8/15/2019 - 8/15/2019	Room Service/hotel restaurant	\$ 12.94			\$ 12.94	X					
Commissioner Amoroso	Orlando, FL	1/16/2018 - 1/19/2018	Room service/hotel restaurant	\$ 45.78			\$ 45.78	X					
Commissioner Amoroso	Pittsburgh, PA	1/21/2018 - 1/21/2018	Room service/hotel restaurant	\$ 5.30			\$ 5.30	X					
Commissioner Amoroso	Washington DC	2/1/2019 - 2/14/2019	Room service/hotel restaurant	\$ 101.80			\$ 101.80	X					
Commissioner Amoroso	Washington DC	3/19/2017 - 3/19/2017	Room service/hotel restaurant	\$ 68.30			\$ 68.30	X					
Commissioner Amoroso	Washington DC	3/9/2019 - 3/14/2019	Room service/hotel restaurant	\$ 68.30			\$ 68.30	X					
Commissioner Hardy	Boston, MA	9/16/2018 - 9/22/2018	Seat Upgrade	\$ 50.00		\$ 50.00	\$ 50.00	X					
Commissioner Hardy	Charlotte, NC	1/14/2017 - 1/19/2017	Parking - NASCAR Hall of Fame	\$ 445.61		\$ 112.13	\$ 20.00	X					
Commissioner Hardy	Charlotte, NC	1/14/2017 - 1/19/2017	Rental Car	\$ 445.61		\$ 112.13	\$ 20.00	X					
Commissioner Hardy	Los Angeles, CA	1/16/2018 - 1/17/2018	Seat Upgrade	\$ 3.50			\$ 3.50	X					
Commissioner Hardy	Los Angeles, CA	5/15/2018 - 5/15/2018	Room service/hotel restaurant	\$ 3.50		\$ 9.00	\$ 9.00	X					
Commissioner Hardy	Savannah, GA	5/15/2018 - 5/16/2018	Room service/hotel restaurant	\$ 3.50		\$ 9.00	\$ 9.00	X					
Commissioner Hardy	Savannah, GA	5/15/2018 - 5/16/2018	Seat Upgrade	\$ 3.50		\$ 44.00	\$ 44.00	X					
Commissioner Hardy	Tallahassee, FL	3/19/2019 - 3/22/2019	Seat Upgrade	\$ 3.50		\$ 52.24	\$ 32.24	X					
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/16/2018	Room Service/hotel restaurant	\$ 2.00			\$ 2.00	X					
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/16/2018	Room Service/hotel restaurant	\$ 2.00			\$ 2.00	X					
Commissioner Maxwell	Hollywood, FL	1/17/2018 - 1/17/2018	Room Service/hotel restaurant	\$ 13.15			\$ 13.15	X					
Commissioner Maxwell	Los Angeles, CA	1/17/2018 - 1/17/2018	Room Service/hotel restaurant	\$ 44.85			\$ 44.85	X					
Commissioner Maxwell	Los Angeles, CA	1/17/2018 - 1/17/2018	Telecomm at hotel	\$ 7.84			\$ 7.84	X					
Commissioner McVoy	Pittsburgh, PA	1/19/2018 - 1/19/2018	Room Service/hotel restaurant	\$ 7.84			\$ 7.84	X					
Commissioner Robinson	Savannah, GA	5/14/2018 - 5/20/2018	Lodging	\$ 390.00			\$ 390.00	X					
Mayor Triolo	Tallahassee, FL	2/11/2019 - 2/12/2019	Liquor	\$ 560.00			\$ 560.00	X					
Mayor Triolo	Washington DC	9/19/2018 - 9/19/2018	Liquor	\$ 560.00			\$ 560.00	X					
Mayor Triolo	Washington DC	9/19/2018 - 9/21/2018	Seat Upgrade	\$ 27.00			\$ 27.00	X					
City Manager Bornstein	Orlando, FL	5/29/2019 - 6/1/2019	Seat Upgrade	\$ 138.00			\$ 138.00	X					
City Manager Bornstein	Orlando, FL	5/29/2019 - 6/1/2019	Lodging (balance)	\$ 274.50			\$ 274.50	X					
City Manager Bornstein	Orlando, FL	5/29/2019 - 6/1/2019	Lodging (deposit)	\$ 44.00			\$ 44.00	X					
City Manager Bornstein	Orlando, FL	5/29/2019 - 6/1/2019	Parking - valet	\$ 460.00			\$ 460.00	X					
City Manager Bornstein	Orlando, FL	5/29/2019 - 6/1/2019	Registration	\$ 40.00			\$ 40.00	X					
City Manager Bornstein	Orlando, FL	5/29/2019 - 6/1/2019	Room Service/hotel restaurant	\$ 390.00			\$ 390.00	X					
City Manager Bornstein	Orlando, FL	5/31/2017 - 6/2/2017	Registration	\$ 560.00			\$ 560.00	X					
City Manager Bornstein	Orlando, FL	6/1/2019 - 6/17/2019	Registration	\$ 1,729.15			\$ 1,729.15	X					
City Manager Bornstein	Pittsburgh, PA	1/16/2018 - 1/20/2018	Lodging	\$ 545.00			\$ 545.00	X					
City Manager Bornstein	Pittsburgh, PA	1/16/2018 - 1/20/2018	Lodging - cancellation fee	\$ 184.00			\$ 184.00	X					
City Manager Bornstein	Tallahassee, FL	4/39/2	Registration	\$ 243.48			\$ 243.48	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Airfare	\$ 40.00			\$ 40.00	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Breakfast per diem	\$ 189.00			\$ 189.00	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Dinner per diem	\$ 6.00			\$ 6.00	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Lodging - Airbnb	\$ 14.99			\$ 14.99	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Lodging - Airbnb	\$ 15.00			\$ 15.00	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Lunch per diem	\$ 17.78			\$ 17.78	X					
City Manager Bornstein	Tallahassee, FL	1/2/2019 - 1/2/2019	Taxi	\$ 52.16			\$ 52.16	X					
City Manager Bornstein	Tallahassee, FL	2/1/2019 - 2/1/2019	Fuel	\$ 36.67			\$ 36.67	X					
City Manager Bornstein	Tallahassee, FL	2/1/2019 - 2/1/2019	Lodging (balance)	\$ 274.00			\$ 274.00	X					
City Manager Bornstein	Tallahassee, FL	2/20/2019 - 2/21/2019	Fuel	\$ 41.49			\$ 41.49	X					
City Manager Bornstein	Tallahassee, FL	2/20/2019 - 2/21/2019	Fuel	\$ 14.16			\$ 14.16	X					
City Manager Bornstein	Tallahassee, FL	2/20/2019 - 2/21/2019	Fuel	\$ 33.13			\$ 33.13	X					
City Manager Bornstein	Tallahassee, FL	2/20/2019 - 2/21/2019	Lodging - Government Inn	\$ 239.00			\$ 239.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Lodging (balance) for 3/25/2019	\$ 289.00			\$ 289.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Lodging (balance) for 3/27/2019	\$ 239.00			\$ 239.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Meal	\$ 15.00			\$ 15.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Parking	\$ 13.95			\$ 13.95	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Breakfast per diem	\$ 16.00			\$ 16.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Dinner per diem	\$ 60.00			\$ 60.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Lodging	\$ 328.00			\$ 328.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Lunch per diem	\$ 30.00			\$ 30.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Parking - valet	\$ 15.00			\$ 15.00	X					
City Manager Bornstein	Tallahassee, FL	3/24/2018 - 3/27/2018	Rental car	\$ 148.40			\$ 148.40	X					



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City Manager Bommelin	Tampa, FL	2/14/2019 - 2/15/2019	Lodging	\$ 149.00					X				
City Manager Bommelin	Tampa, FL	2/14/2019 - 2/15/2019	Registration	\$ 250.00					X				
City Manager Bommelin	Washington DC	1/16/2017 - 1/21/2017	Airfare	\$ 666.20					X				
City Manager Bommelin	Washington DC	1/16/2017 - 1/21/2017	Lodging (balance)	\$ 1,593.84					X				
City Manager Bommelin	Washington DC	1/16/2017 - 1/21/2017	Lodging (deposit)	\$ 1,062.56					X				
City Manager Bommelin	Washington DC	1/16/2017 - 1/21/2017	Registration	\$ 659.00					X				
Commissioner Amoroso	Boston, MA	6/7/2018 - 6/12/2018	Airfare	\$ 374.00					X				
Commissioner Amoroso	Boston, MA	6/7/2018 - 6/12/2018	Lodging	\$ 1,888.05					X				
Commissioner Amoroso	Boston, MA	6/7/2018 - 6/12/2018	Registration	\$ 875.00					X				
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/19/2017	Airfare	\$ 346.90					X				
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/19/2017	Executive car rental	\$ 105.04		\$ 105.04							
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/19/2017	Lodging	\$ 1,262.00					X				
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/19/2017	Parking - valet	\$ 25.00		\$ 25.00							
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/19/2017	Registration	\$ 450.00					X				
Commissioner Amoroso	Cleveland, OH	6/19/2017 - 6/21/2017	Airfare	\$ 40.00					X				
Commissioner Amoroso	Cleveland, OH	6/19/2017 - 6/21/2017	Lodging	\$ 519.60					X				
Commissioner Amoroso	Cleveland, OH	6/19/2017 - 6/21/2017	Registration	\$ 186.89					X				
Commissioner Amoroso	Cleveland, OH	6/19/2017 - 6/21/2017	Shuttle	\$ 656.46					X				
Commissioner Amoroso	Cleveland, OH	6/19/2017 - 6/21/2017	Shuttle	\$ 47.52					X				
Commissioner Amoroso	Hollywood, FL	8/16/2018 - 8/19/2018	Lodging (deposit)	\$ 967.00					X				
Commissioner Amoroso	Hollywood, FL	8/16/2018 - 8/19/2018	Registration	\$ 525.00					X				
Commissioner Amoroso	Little Rock AR	6/25/2018 - 6/28/2018	Registration	\$ 735.50					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Lodging (balance)	\$ 0.02					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Lodging (deposit)	\$ 1,871.90					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Registration	\$ 930.00					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Room Service/hotel restaurant	\$ 20.00					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Room Service/hotel restaurant	\$ 20.00					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Shuttle	\$ 34.00					X				
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Airfare	\$ 428.40					X				
Commissioner Amoroso	Orlando, FL	1/14/2018 - 1/19/2018	Lodging (deposit)	\$ 290.00					X				
Commissioner Amoroso	Orlando, FL	1/14/2018 - 1/19/2018	Parking - self	\$ 20.00					X				
Commissioner Amoroso	Orlando, FL	1/14/2018 - 1/19/2018	Registration	\$ 250.00					X				
Commissioner Amoroso	Orlando, FL	1/14/2018 - 1/19/2018	Lodging (deposit)	\$ 199.00					X				
Commissioner Amoroso	Orlando, FL	1/14/2018 - 1/19/2018	Registration	\$ 225.00					X				
Commissioner Amoroso	Orlando, FL	6/13/2019 - 6/14/2019	Lodging	\$ 179.00					X				
Commissioner Amoroso	Orlando, FL	6/13/2019 - 6/19/2019	Lodging	\$ 708.00					X				
Commissioner Amoroso	Orlando, FL	6/13/2019 - 6/19/2019	Parking - valet	\$ 25.00					X				
Commissioner Amoroso	Pittsburgh, PA	1/16/2018 - 1/19/2018	Registration	\$ 423.00					X				
Commissioner Amoroso	Pittsburgh, PA	1/16/2018 - 1/19/2018	Airfare	\$ 401.85					X				
Commissioner Amoroso	Pittsburgh, PA	1/16/2018 - 1/19/2018	Registration	\$ 543.00					X				
Commissioner Amoroso	Pittsburgh, PA	1/16/2018 - 1/19/2018	Registration - museum	\$ 45.00					X				
Commissioner Amoroso	Pittsburgh, PA	1/16/2018 - 1/19/2018	Registration - walking tour	\$ 50.00					X				
Commissioner Amoroso	Tallahassee, FL	1/29/2018 - 1/31/2018	Lodging	\$ 478.00					X				
Commissioner Amoroso	Tallahassee, FL	1/29/2018 - 1/31/2018	Room Service/hotel restaurant	\$ 7.00					X				
Commissioner Amoroso	Tallahassee, FL	1/29/2018 - 1/31/2018	Room Service/hotel restaurant	\$ 8.00					X				
Commissioner Amoroso	Tallahassee, FL	1/29/2018 - 1/31/2018	Registration	\$ 150.00		\$ 150.00							
Commissioner Amoroso	Tallahassee, FL	3/24/2019 - 3/28/2019	Lodging	\$ 916.00					X				
Commissioner Amoroso	Tallahassee, FL	3/24/2019 - 3/28/2019	Registration	\$ 566.00					X				
Commissioner Amoroso	Tallahassee, FL	3/24/2019 - 3/28/2019	Room service/hotel restaurant	\$ 23.00		\$ 150.00							
Commissioner Amoroso	Tallahassee, FL	3/24/2019 - 3/28/2019	Registration	\$ 150.00					X				
Commissioner Amoroso	Washington DC	1/27/2018 - 1/29/2018	Airfare	\$ 567.20					X				
Commissioner Amoroso	Washington DC	1/27/2018 - 1/29/2018	Lodging (balance)	\$ 683.58					X				
Commissioner Amoroso	Washington DC	1/27/2018 - 1/29/2018	Lodging (deposit)	\$ 227.86					X				
Commissioner Amoroso	Washington DC	1/27/2018 - 1/29/2018	Registration	\$ 295.00					X				
Commissioner Amoroso	Washington DC	1/27/2018 - 1/29/2018	Room service/hotel restaurant	\$ 20.00					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Airfare	\$ 313.30					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Airfare	\$ 358.29					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Lodging	\$ 572.46					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Lodging - Late Cancellation Penalty	\$ 372.43					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Room service/hotel restaurant	\$ 274.73		\$ 274.73							
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Room service/hotel restaurant	\$ 9.90					X				



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Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Room service/hotel restaurant	\$ 20.00					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Shuttle	\$ 34.68					X				
Commissioner Amoroso	Washington DC	2/11/2019 - 2/14/2019	Lodging	\$ 262.89					X				
Commissioner Amoroso	Washington DC	2/15-2/17/2018	Shuttle	\$ 28.64					X				
Commissioner Amoroso	Washington DC	2/02/2017 - 2/10/2017	Shuttle	\$ 30.00					X				
Commissioner Amoroso	Washington DC	3/10/2017 - 3/16/2017	Airfare	\$ 329.49					X				
Commissioner Amoroso	Washington DC	3/10/2017 - 3/16/2017	Lodging	\$ 1,648.06					X				
Commissioner Amoroso	Washington DC	3/10/2017 - 3/16/2017	Registration	\$ 590.00					X				
Commissioner Amoroso	Washington DC	3/10/2017 - 3/16/2017	Room service/hotel restaurant	\$ 64.69					X				
Commissioner Amoroso	Washington DC	3/10/2017 - 3/16/2017	Shuttle	\$ 30.00					X				
Commissioner Amoroso	Washington DC	3/10/2018 - 3/15/2018	Airfare	\$ 521.09					X				
Commissioner Amoroso	Washington DC	3/10/2018 - 3/15/2018	Lodging	\$ 1,601.45					X				
Commissioner Amoroso	Washington DC	3/10/2018 - 3/15/2018	Registration	\$ 685.00					X				
Commissioner Amoroso	Washington DC	3/10/2018 - 3/15/2018	Shuttle	\$ 30.00					X				
Commissioner Amoroso	Washington DC	3/02/2019 - 3/14/2019	Registration	\$ 545.00					X				
Commissioner Amoroso	Washington DC	3/02/2019 - 3/14/2019	Registration	\$ 40.00					X				
Commissioner Amoroso	Washington DC	3/02/2019 - 3/14/2019	Shuttle	\$ 36.30					X				
Commissioner Amoroso	Washington DC	10/11/2018 - 10/12/2018	Airfare	\$ 606.40					X				
Commissioner Amoroso	Washington DC	10/11/2018 - 10/12/2018	Lodging (deposit)	\$ 1,038.00					X				
Commissioner Amoroso	Washington DC	10/11/2018 - 10/12/2018	Shuttle	\$ 30.00					X				
Commissioner Amoroso	Washington DC	3/02/2019 - 3/14/2019	Airfare	\$ 562.60					X				
Commissioner Amoroso	Washington DC	3/02/2019 - 3/14/2019	Lodging	\$ 1,659.55					X				
Commissioner Amoroso	Washington DC	3/02/2019 - 3/14/2019	Room service/hotel restaurant	\$ 170.50					X				
Commissioner Hardy	Boston, MA	01/19/2018 - 02/22/2018	Airfare	\$ 473.40					X				
Commissioner Hardy	Boston, MA	01/19/2018 - 02/22/2018	Baggage fee	\$ 30.00					X				
Commissioner Hardy	Boston, MA	01/19/2018 - 02/22/2018	Baggage fee	\$ 30.00					X				
Commissioner Hardy	Boston, MA	01/19/2018 - 02/22/2018	Lodging	\$ 1,471.93					X				
Commissioner Hardy	Charlotte, NC	01/19/2018 - 02/22/2018	Seat Upgrade	\$ 80.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Airfare	\$ 594.10					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Baggage Fee	\$ 60.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Baggage Fee	\$ 60.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Lodging	\$ 795.18					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Lodging	\$ 379.17					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Lodging	\$ 229.35					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Parking	\$ 14.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Parking	\$ 12.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Parking	\$ 8.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Parking - Valid	\$ 30.00					X				
Commissioner Hardy	Charlotte, NC	01/19/2017 - 01/19/2017	Registration	\$ 460.00					X				
Commissioner Hardy	Fort Lauderdale, FL	12/14/2017 - 12/15/2017	Lodging	\$ 219.00					X				
Commissioner Hardy	Fort Lauderdale, FL	12/14/2017 - 12/15/2017	Lodging - service fee	\$ 7.99					X				
Commissioner Hardy	Fort Lauderdale, FL	12/14/2017 - 12/15/2017	Registration	\$ 132.87					X				
Commissioner Hardy	Los Angeles, CA	11/02/2018 - 11/19/2018	Airfare	\$ 406.40					X				
Commissioner Hardy	Los Angeles, CA	11/02/2018 - 11/19/2018	Baggage Fee	\$ 30.00					X				
Commissioner Hardy	Los Angeles, CA	11/02/2018 - 11/19/2018	Lodging (deposit)	\$ 1,671.90					X				
Commissioner Hardy	Los Angeles, CA	11/02/2018 - 11/19/2018	Parking	\$ 242.00					X				
Commissioner Hardy	Los Angeles, CA	11/02/2018 - 11/19/2018	Registration	\$ 735.00					X				
Commissioner Hardy	Los Angeles, CA	11/02/2018 - 11/19/2018	Room car	\$ 568.87					X				
Commissioner Hardy	Louisville, KY	01/12/2019 - 01/15/2019	Airfare	\$ 780.99					X				
Commissioner Hardy	Louisville, KY	01/12/2019 - 01/15/2019	Lodging	\$ 1,892.00					X				
Commissioner Hardy	Louisville, KY	01/12/2019 - 01/15/2019	Registration	\$ 525.00					X				
Commissioner Hardy	Miami Beach, FL	10/24/2018 - 10/25/2018	Registration	\$ 333.00					X				
Commissioner Hardy	Miami Beach, FL	10/24/2018 - 10/25/2018	Registration	\$ 23.00					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Airfare	\$ 303.60					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Baggage Fee	\$ 25.00					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Lodging (balance)	\$ 490.16					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Lodging (balance)	\$ 132.57					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Lodging (deposit)	\$ 250.08					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Registration	\$ 525.00					X				
Commissioner Hardy	Savannah, GA	01/15/2018 - 01/19/2018	Registration	\$ 225.00					X				
Commissioner Hardy	Tallahassee, FL	3/19/2019 - 3/22/2019	Airfare	\$ 622.00					X				
Commissioner Hardy	Tallahassee, FL	3/19/2019 - 3/22/2019	Baggage Fee	\$ 60.00					X				
Commissioner Hardy	Tallahassee, FL	3/19/2019 - 3/22/2019	Lodging	\$ 487.32					X				



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Commissioner Maxwell	Charlotte, NC	11/14/2017 - 11/18/2017	Lodging/Airfare/Rental Car	\$ 640.70					X				
Commissioner Maxwell	Charlotte, NC	11/14/2017 - 11/18/2017	Registration	\$ 545.00					X				
Commissioner Maxwell	Charlotte, NC	11/14/2017 - 11/18/2017	Registration	\$ 160.00					X				
Commissioner Maxwell	Dulles, VA	7/25/2018 - 7/28/2018	Airfare	\$ 312.10					X				
Commissioner Maxwell	Dulles, VA	7/25/2018 - 7/28/2018	Lodging	\$ 267.34					X				
Commissioner Maxwell	Dulles, VA	7/25/2018 - 7/28/2018	Rental Car	\$ 588.34					X				
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/18/2018	Lodging	\$ 378.00					X				
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/18/2018	Registration - self	\$ 40.00					X				
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/18/2018	Registration	\$ 525.00					X				
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/18/2018	Room Service/hotel restaurant	\$ 20.00					X				
Commissioner Maxwell	Los Angeles, CA	11/7/2018 - 11/9/2018	Airfare	\$ 406.40					X				
Commissioner Maxwell	Los Angeles, CA	11/7/2018 - 11/9/2018	Lodging	\$ 1,003.14					X				
Commissioner Maxwell	Los Angeles, CA	11/7/2018 - 11/9/2018	Parking - self	\$ 49.00					X				
Commissioner Maxwell	Los Angeles, CA	11/7/2018 - 11/9/2018	Registration	\$ 635.00					X				
Commissioner Maxwell	Los Angeles, CA	11/7/2018 - 11/9/2018	Rental car	\$ 140.63					X				
Commissioner Maxwell	Los Angeles, CA	11/7/2018 - 11/9/2018	Room Service/hotel restaurant	\$ 20.00					X				
Commissioner Maxwell	Ocoee, FL	7/19/2017 - 7/21/2017	Lodging	\$ 240.00					X				
Commissioner Maxwell	Ocoee, FL	7/19/2017 - 7/21/2017	Lodging (deposit)	\$ 142.40					X				
Commissioner Maxwell	Orlando, FL	12/11/2017 - 12/16/2017	Parking - self	\$ 8.00					X				
Commissioner Maxwell	Orlando, FL	12/11/2017 - 12/16/2017	Registration	\$ 275.00					X				
Commissioner Maxwell	Orlando, FL	12/11/2017 - 12/16/2017	Lodging	\$ 92.54					X				
Commissioner Maxwell	Orlando, FL	12/11/2017 - 12/16/2017	Registration	\$ 225.00					X				
Commissioner Maxwell	Orlando, FL	6/13/2019 - 6/14/2019	Lodging	\$ 179.00					X				
Commissioner Maxwell	Orlando, FL	6/13/2019 - 6/14/2019	Parking - self	\$ 12.00					X				
Commissioner Maxwell	Orlando, FL	7/18/2019 - 7/19/2019	Lodging (deposit)	\$ 165.30					X				
Commissioner Maxwell	Orlando, FL	7/18/2019 - 7/19/2019	Parking - self	\$ 12.00					X				
Commissioner Maxwell	Orlando, FL	8/17/2017 - 8/19/2017	Lodging	\$ 264.00					X				
Commissioner Maxwell	Orlando, FL	8/17/2017 - 8/19/2017	Parking - self	\$ 10.00					X				
Commissioner Maxwell	Orlando, FL	8/17/2017 - 8/19/2017	Registration	\$ 635.00					X				
Commissioner Maxwell	Pittsburgh, PA	11/16/2018 - 11/20/2018	Airfare	\$ 268.70					X				
Commissioner Maxwell	Pittsburgh, PA	11/16/2018 - 11/20/2018	Registration	\$ 995.00					X				
Commissioner Maxwell	Pittsburgh, PA	11/16/2018 - 11/20/2018	Rental Car	\$ 203.17					X				
Commissioner Maxwell	Tallahassee, FL	12/29/2018 - 01/12/2019	Lodging	\$ 478.00					X				
Commissioner Maxwell	Tallahassee, FL	12/29/2018 - 01/12/2019	Room Service/hotel restaurant	\$ 15.00					X				
Commissioner Maxwell	Tallahassee, FL	1/6/2019 - 1/10/2019	Lodging (deposit)	\$ 478.00					X				
Commissioner Maxwell	Tallahassee, FL	1/6/2019 - 1/10/2019	Parking - self	\$ 10.00					X				
Commissioner Maxwell	Tallahassee, FL	1/6/2019 - 1/10/2019	Registration	\$ 150.00					X				
Commissioner Maxwell	Tallahassee, FL	1/6/2019 - 1/10/2019	Room Service/hotel restaurant	\$ 63.00					X				
Commissioner Maxwell	Tallahassee, FL	3/24/2019 - 3/28/2019	Lodging	\$ 150.00					X				
Commissioner Maxwell	Tallahassee, FL	3/24/2019 - 3/28/2019	Parking - self	\$ 48.00					X				
Commissioner Maxwell	Tallahassee, FL	3/24/2019 - 3/28/2019	Lodging	\$ 578.00					X				
Commissioner Maxwell	Tallahassee, FL	3/25/2019 - 3/27/2019	Parking - self	\$ 16.00					X				
Commissioner Maxwell	Tallahassee, FL	3/25/2019 - 3/27/2019	Registration	\$ 150.00					X				
Commissioner Maxwell	Tallahassee, FL	3/26/2019 - 3/28/2019	Registration	\$ 150.00					X				
Commissioner Maxwell	Washington DC	11/16/2017 - 02/12/2018	Registration	\$ 650.00					X				
Commissioner Maxwell	Washington DC	11/16/2017 - 02/12/2018	Airfare	\$ 242.00					X				
Commissioner Maxwell	Washington DC	2/11/2019 - 2/14/2019	Airfare	\$ 233.30					X				
Commissioner Maxwell	Washington DC	2/11/2019 - 2/14/2019	Lodging	\$ 672.48					X				
Commissioner Maxwell	Washington DC	2/11/2019 - 2/14/2019	Lodging	\$ 305.42					X				
Commissioner Maxwell	Washington DC	3/22/2019 - 3/24/2019	Airfare	\$ 385.69					X				
Commissioner Maxwell	Washington DC	3/22/2019 - 3/24/2019	Lodging	\$ 322.21					X				
Commissioner Maxwell	Washington DC	6/22/2019 - 6/27/2019	Registration	\$ 495.00					X				
Commissioner Maxwell	Washington DC	6/22/2019 - 6/27/2019	Airfare	\$ 278.30					X				
Commissioner Maxwell	Washington DC	6/22/2019 - 6/27/2019	Airfare	\$ 187.00					X				
Commissioner Maxwell	Washington DC	6/22/2019 - 6/27/2019	Lodging	\$ 794.40					X				
Commissioner Maxwell	Washington DC	6/22/2019 - 6/27/2019	Prochba fee	\$ 3.66					X				
Commissioner Maxwell	Pittsburgh, PA	11/15/2016 - 11/19/2016	Airfare	\$ 378.70					X				
Commissioner Maxwell	Pittsburgh, PA	11/15/2016 - 11/19/2016	Lodging	\$ 864.64					X				
Commissioner Maxwell	Pittsburgh, PA	11/15/2016 - 11/19/2016	Registration	\$ 545.00					X				
Commissioner Maxwell	Pittsburgh, PA	11/15/2016 - 11/19/2016	Room Service/hotel restaurant	\$ 8.00					X				
Commissioner Maxwell	Charlotte, NC	11/14/2017 - 11/19/2017	Registration	\$ 100.00					X				
Commissioner Maxwell	Hollywood, FL	6/16/2018 - 6/18/2018	Lodging	\$ 447.00					X				
Commissioner Maxwell	Hollywood, FL	6/16/2018 - 6/18/2018	Lodging	\$ 158.53					X				
Commissioner Maxwell	Hollywood, FL	6/16/2018 - 6/18/2018	Parking - valet	\$ 100.00					X				
Commissioner Maxwell	Hollywood, FL	6/16/2018 - 6/18/2018	Registration	\$ 625.00					X				



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Commissioner Robinson	Louisville, KY	6/11/2019 - 6/16/2019	Airfare	\$ 493.75								
Commissioner Robinson	Louisville, KY	6/11/2019 - 6/16/2019	Registration	\$ 575.00								
Commissioner Robinson	Orlando, FL	6/17/2017 - 6/19/2017	Lodging	\$ 354.00								
Commissioner Robinson	Orlando, FL	6/17/2017 - 6/19/2017	Registration	\$ 525.00								
Commissioner Robinson	Savannah, GA	6/14/2018 - 6/20/2018	Registration	\$ 525.00								
Commissioner Robinson	Tallahassee, FL	1/6/2018 - 1/10/2018	Lodging (deposit)	\$ 478.00								
Commissioner Robinson	Tallahassee, FL	1/6/2018 - 1/10/2018	Registration	\$ 150.00								
Mayor Triolo	Boston, MA	6/7/2018 - 6/12/2018	Airfare	\$ 374.40								
Mayor Triolo	Boston, MA	6/7/2018 - 6/12/2018	Lodging	\$ 1,888.45								
Mayor Triolo	Boston, MA	6/7/2018 - 6/12/2018	Registration	\$ 875.00								
Mayor Triolo	Charlotte, NC	1/14/2017 - 1/19/2017	Registration	\$ 100.00		\$ 189.00						
Mayor Triolo	Hollywood, FL	6/16/2018 - 6/18/2018	Lodging (deposit - partial refund)	\$ 189.00		\$ 525.00						
Mayor Triolo	Hollywood, FL	6/16/2018 - 6/18/2018	Registration	\$ 525.00								
Mayor Triolo	Miami, FL	4/25/2017	Registration - cancellation fee	\$ 100.00								
Mayor Triolo	Orlando, FL	6/15/2019 - 6/17/2019	Registration	\$ 50.00		\$ 50.00						
Mayor Triolo	Orlando, FL	1/15/2018 - 1/20/2018	Airfare	\$ 224.20								
Mayor Triolo	Pittsburgh, PA	1/15/2018 - 1/20/2018	Registration	\$ 700.00		\$ 700.00						
Mayor Triolo	Tallahassee, FL	1/23/2018 - 1/24/2018	Airfare	\$ 478.00								
Mayor Triolo	Tallahassee, FL	1/23/2018 - 1/24/2018	Lodging	\$ 344.28								
Mayor Triolo	Tallahassee, FL	2/11/2019 - 2/12/2019	Lodging	\$ 279.00								
Mayor Triolo	Tallahassee, FL	2/20/2019 - 2/21/2019	Meals	\$ 62.99								
Mayor Triolo	Tallahassee, FL	2/20/2019 - 2/21/2019	Lodging	\$ 249.00								
Mayor Triolo	Tallahassee, FL	3/20/2019 - 3/21/2019	Registration	\$ 368.00								
Mayor Triolo	Tallahassee, FL	3/20/2019 - 3/21/2019	Registration - parking - valet	\$ 30.00								
Mayor Triolo	Washington DC	1/16/2017 - 1/21/2017	Airfare	\$ 666.20								
Mayor Triolo	Washington DC	1/16/2017 - 1/21/2017	Lodging (business)	\$ 1,301.49								
Mayor Triolo	Washington DC	1/16/2017 - 1/21/2017	Lodging (deposit)	\$ 1,234.31								
Mayor Triolo	Washington DC	1/16/2017 - 1/21/2017	Registration	\$ 650.00								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Airfare	\$ 346.40								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Breakfast Fee	\$ 25.00								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Breakfast per diem	\$ 8.00								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Dinner per diem	\$ 468.80								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Lodging	\$ 30.00								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Lunch per diem	\$ 23.10								
Mayor Triolo	Washington DC	6/15/2018 - 6/21/2018	Room Service/Hotel restaurant	\$ 213.30								
Mayor Triolo	Washington, DC	1/22/2019 - 1/25/2019	Airfare	\$ 308.36								
Mayor Triolo	Washington, DC	1/22/2019 - 1/25/2019	Prorated fee	\$ 4.54								
Mayor Triolo	Washington, DC	1/22/2019 - 1/25/2019	Registration	\$ 700.00								
Mayor Triolo	Washington, DC	1/22/2019 - 1/25/2019	Travel Protection fee	\$ 29.99								
Mayor Triolo	Washington DC	1/16/2017 - 1/21/2017	Baggage Fee	\$ 50.00								
City Manager Bornstein	Washington DC	1/16/2017 - 1/21/2017	Meals	\$ 9.49								
City Manager Bornstein	Washington DC	1/16/2017 - 1/21/2017	Meals - Train	\$ 12.19								
City Manager Bornstein	Washington DC	1/16/2017 - 1/21/2017	Taxi	\$ 24.00								
City Manager Bornstein	Washington DC	1/16/2017 - 1/21/2017	Taxi	\$ 21.31								
City Manager Bornstein	Washington DC	1/16/2017 - 1/21/2017	Taxi	\$ 16.09								
City Manager Bornstein	Washington DC	1/16/2017 - 1/21/2017	Taxi	\$ 18.79								
Commissioner Anzoreo	Tallahassee, FL	1/29/2018 - 1/31/2018	Lodging	\$ 35.13								
Commissioner Anzoreo	Chaparral, NC	1/14/2017 - 1/19/2017	Registration - airport	\$ 493.00	\$ 493.00							
Commissioner Anzoreo	Chaparral, NC	1/14/2017 - 1/19/2017	Registration - airport	\$ 3.48	\$ 3.48							
Commissioner Anzoreo	Savannah, GA	5/14/2018 - 5/20/2018	Baggage Fee	\$ 25.00								
Commissioner Anzoreo	Savannah, GA	5/14/2018 - 5/20/2018	Taxi	\$ 29.00								
Mayor Triolo	Honolulu, HI	6/26/2019 - 7/2/2019	Baggage Fee	\$ 30.00								
Mayor Triolo	Washington DC	6/19/2018 - 6/24/2018	Taxi	\$ 95.15								
Mayor Triolo	Washington DC	6/19/2018 - 6/24/2018	unknown	\$ 9.00		\$ 9.00						
Mayor Triolo	Orlando, FL	5/31/2017 - 6/2/2017	Meals	\$ 66.00		\$ 66.00						
Commissioner Anzoreo	Charlotte, NC	1/14/2017 - 1/19/2017	Lunch per diem	\$ 45.00		\$ 45.00						
Commissioner Hardy	Charlotte, NC	1/14/2017 - 1/19/2017	Breakfast per diem	\$ 16.00		\$ 16.00						
Commissioner Hardy	Charlotte, NC	1/14/2017 - 1/19/2017	Lunch per diem	\$ 45.00		\$ 45.00						
Commissioner Maxwell	Charlotte, NC	1/14/2017 - 1/19/2017	Lunch per diem	\$ 16.00		\$ 16.00						
Commissioner Maxwell	Orcon, FL	7/19/2017 - 7/21/2017	Breakfast per diem	\$ 24.00		\$ 24.00						
Commissioner Maxwell	Orcon, FL	7/19/2017 - 7/21/2017	Dinner per diem	\$ 60.00		\$ 60.00						
Commissioner Maxwell	Orcon, FL	7/19/2017 - 7/21/2017	Lunch per diem	\$ 45.00		\$ 45.00						



Traveller	Location	Dates	Description	Questioned Costs	Questioned Costs (due to employees)	Identified Costs	Available Costs	Prohibited Items	Lack of Proper Approval	Lack of Proper Support	Incorrect Per Diem / Message	Unnecessary Costs	Sales Tax Paid
Commissioner Maxwell	Olando, FL	12/8/2016 - 12/9/2016	Breakfast per diem			\$ 16.00	\$ 16.00						
Commissioner Maxwell	Olando, FL	12/8/2016 - 12/9/2016	Lunch per diem			\$ 15.00	\$ 15.00						
Commissioner Maxwell	Pittsburgh, PA	1/16/2017 - 1/20/2017	Lunch per diem			\$ 30.00	\$ 30.00						
Commissioner Maxwell	Tallahassee, FL	3/6/2017 - 3/6/2017	Miscellaneous			\$ 15.30	\$ 15.30						
Commissioner Maxwell	Washington DC	1/16/2017 - 1/21/2017	Breakfast per diem			\$ 24.00	\$ 24.00						
Commissioner Maxwell	Washington DC	1/16/2017 - 1/21/2017	Lunch per diem			\$ 45.00	\$ 45.00						
Commissioner Maxwell	Washington DC	2/6/2017 - 2/6/2017	Message			\$ 0.85	\$ 0.85						
Commissioner Robinson	Savannah, GA	5/14/2018 - 5/20/2018	Message			\$ 46.54	\$ 46.54						
Commissioner Robinson	Savannah, GA	5/14/2018 - 5/20/2018	Breakfast per diem		\$ 16.00	\$ 15.00	\$ 15.00						
Commissioner Robinson	Savannah, GA	5/14/2018 - 5/20/2018	Lunch per diem			\$ 15.00	\$ 15.00						
City Manager Bornstein	Boston, MA	6/17/2018 - 6/21/2018	Lodging (Trip cancelled without explanation)	\$ 377.69			\$ 377.69						
City Manager Bornstein	Boston, MA	6/17/2018 - 6/21/2018	Registration (Trip cancelled without explanation)	\$ 875.00			\$ 875.00						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Lodging (balance) (Discount rate not obtained)	\$ 69.75			\$ 69.75						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Lodging (deposit) (Discount rate not obtained)	\$ 241.80			\$ 241.80						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Lodging (early departure fee)	\$ 15.64			\$ 15.64						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Parking - valet (valet used when self-parking available)	\$ 15.64			\$ 15.64						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Lodging (discount rate not obtained)	\$ 60.00			\$ 60.00						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Lodging (discount rate not obtained)	\$ 39.84			\$ 39.84						
City Manager Bornstein	Olando, FL	5/28/2019 - 6/1/2019	Parking - valet (valet used when self-parking available)	\$ 105.00			\$ 105.00						
City Manager Bornstein	Pittsburgh, PA	1/11/2018 - 1/12/2018	Registration (Discount rate not obtained)	\$ 243.00			\$ 243.00						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/27/2019	Lodging (Discount rate not obtained)	\$ 434.60			\$ 434.60						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/27/2019	Lodging (3/24-3/26/2019) (Trip cancelled without explanation)	\$ 543.00			\$ 543.00						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/27/2019	Lodging (3/25-3/26/2019) (Trip cancelled without explanation)	\$ 190.00			\$ 190.00						
Commissioner Amoroso	Charlotte, NC	1/14/2017 - 1/19/2017	Registration (Trip cancelled without explanation)	\$ 5.00			\$ 5.00						
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Parking - valet (valet used when self-parking available)	\$ 116.33			\$ 116.33						
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Lodging (deposit) (More economical lodging not obtained)	\$ 409.20			\$ 409.20						
Commissioner Amoroso	Los Angeles, CA	1/16/2018 - 1/19/2018	Airfare (More economical airfare not obtained)	\$ 45.00			\$ 45.00						
Commissioner Amoroso	Olando, FL	8/17/2017 - 8/19/2017	Parking - valet (valet used when self-parking available)	\$ 80.00			\$ 80.00						
Commissioner Amoroso	Olando, FL	8/17/2017 - 8/19/2017	Lodging (discount rate not obtained)	\$ 417.84			\$ 417.84						
Commissioner Hardy	Olando, FL	8/17/2017 - 8/19/2017	Miscare (More economical airfare not obtained)	\$ 177.00			\$ 177.00						
Commissioner Hardy	Olando, FL	8/17/2017 - 8/19/2017	Lodging - no show penalty (Trip cancelled without explanation)	\$ 525.00			\$ 525.00						
Commissioner Hardy	Olando, FL	8/17/2017 - 8/19/2017	Registration (Trip cancelled without explanation)	\$ 383.91			\$ 383.91						
Commissioner Maxwell	Olando, FL	1/14/2018 - 1/16/2018	Lodging (More economical lodging not obtained)	\$ 200.00			\$ 200.00						
Commissioner Maxwell	Olando, FL	1/14/2018 - 1/16/2018	Registration (Trip cancelled without explanation)	\$ 145.00			\$ 145.00						
Commissioner Maxwell	Olando, FL	8/15/2019 - 8/17/2019	Lodging - cancellation penalty (Trip cancelled without explanation)	\$ 161.40			\$ 161.40						
Commissioner Maxwell	Olando, FL	1/16/2018 - 1/20/2018	Parking - valet (valet used when self-parking available)	\$ 40.00			\$ 40.00						
Commissioner Maxwell	Pittsburgh, PA	1/15/2019 - 1/19/2019	Registration (Discount rate not obtained)	\$ 105.00			\$ 105.00						
Commissioner McVoy	Savannah, GA	8/14/2018 - 8/20/2018	Airfare (More economical airfare not obtained)	\$ 165.00			\$ 165.00						
Mayor Trido	Tallahassee, FL	3/7/2017 - 3/9/2017	Lodging (Discount rate not obtained)	\$ 289.00			\$ 289.00						
Mayor Trido	Tallahassee, FL	3/7/2017 - 3/9/2017	Lodging (Trip cancelled without explanation)	\$ 190.00			\$ 190.00						
Mayor Trido	Washington DC	1/16/2017 - 1/21/2017	Lodging (balance) (Discount rate not obtained)	\$ 550.00			\$ 550.00						
City Manager Bornstein	Tallahassee, FL	4/17/2019	Lodging - cancellation fee			\$ 20.50	\$ 20.50						
City Manager Bornstein	Tallahassee, FL	1/21/2019 - 1/22/2019	Lodging - Motel			\$ 44.18	\$ 44.18						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/27/2019	Lodging (LM24-3/27/2019)			\$ 12.40	\$ 12.40						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/27/2019	Parking			\$ 1.05	\$ 1.05						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/25/2019	Parking - valet			\$ 1.11	\$ 1.11						
City Manager Bornstein	Tallahassee, FL	3/24/2019 - 3/25/2019	Lodging			\$ 119.46	\$ 119.46						
Commissioner Amoroso	Clearwater Beach, FL	6/19/2019 - 9/21/2019	Lodging			\$ 66.64	\$ 66.64						
Commissioner Amoroso	Clearwater Beach, FL	6/19/2019 - 9/21/2019	Parking			\$ 3.50	\$ 3.50						
Commissioner Amoroso	Hollywood, FL	6/16/2018 - 6/19/2018	Lodging (deposit)			\$ 88.04	\$ 88.04						
Commissioner Amoroso	Olando, FL	1/14/2018 - 1/16/2018	Lodging (deposit)			\$ 39.18	\$ 39.18						
Commissioner Amoroso	Olando, FL	1/14/2018 - 1/16/2018	Parking - self			\$ 1.50	\$ 1.50						
Commissioner Amoroso	Olando, FL	12/17/2017 - 12/18/2017	Lodging (deposit)			\$ 26.87	\$ 26.87						
Commissioner Amoroso	Olando, FL	6/13/2019 - 6/14/2019	Lodging			\$ 22.38	\$ 22.38						
Commissioner Amoroso	Olando, FL	8/17/2017 - 8/19/2017	Lodging			\$ 66.52	\$ 66.52						
Commissioner Amoroso	Tallahassee, FL	3/5/2019 - 3/7/2019	Lodging			\$ 70.76	\$ 70.76						
Commissioner Amoroso	Fort Lauderdale, FL	12/14/2018 - 12/15/2018	Lodging			\$ 24.09	\$ 24.09						
Commissioner Hardy	Miami Beach, FL	10/24/2018 - 10/25/2018	Lodging			\$ 55.72	\$ 55.72						
Commissioner Hardy	Miami Beach, FL	10/24/2018 - 10/25/2018	Room service/water/snacks			\$ 2.07	\$ 2.07						
Commissioner Hardy	Olando, FL	8/17/2017 - 8/19/2017	Lodging - no show penalty			\$ 22.13	\$ 22.13						
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/18/2018	Lodging			\$ 45.38	\$ 45.38						
Commissioner Maxwell	Hollywood, FL	8/16/2018 - 8/18/2018	Parking - self			\$ 2.40	\$ 2.40						

Traveler	Location	Dates	Description	Questioned Costs	Questioned Costs (due to employees)	Identified Costs	Available Costs	Prohibited Item(s)	Lack of Proper Approval	Lack of Proper Support	Incorrect Per Diem/ Mileage	Unnecessary Costs	Salise Tax Paid
Commissioner Maxwell	Orlando, FL	11/15/2018 - 11/18/2018	Lodging - cancellation penalty			\$ 18.58	\$ 18.58						x
Commissioner Maxwell	Orlando, FL	12/7/2017 - 12/8/2017	Lodging (expense)			\$ 18.81	\$ 18.81						x
Commissioner Maxwell	Orlando, FL	12/7/2017 - 12/8/2017	Parking - self			\$ 0.60	\$ 0.60						x
Commissioner Maxwell	Orlando, FL	6/13/2019 - 6/14/2019	Lodging			\$ 22.38	\$ 22.38						x
Commissioner Maxwell	Orlando, FL	7/18/2019 - 7/19/2019	Lodging (expense)			\$ 22.32	\$ 22.32						x
Commissioner Maxwell	Orlando, FL	7/19/2019 - 7/19/2019	Parking - self			\$ 0.81	\$ 0.81						x
Commissioner Maxwell	Tallahassee, FL	3/5/2019 - 3/7/2019	Lodging			\$ 72.26	\$ 72.26						x
Commissioner Maxwell	Tallahassee, FL	3/6/2019 - 3/6/2019	Lodging			\$ 13.31	\$ 13.31						x
Commissioner Robinson	Hollywood, FL	8/16/2018 - 8/18/2018	Parking - visit			\$ 6.00	\$ 6.00						x
Commissioner Robinson	Orlando, FL	8/17/2017 - 8/18/2017	Lodging			\$ 44.26	\$ 44.26						x
Mayor Trillo	Tallahassee, FL	3/2/2019 - 3/5/2019	Lodging			\$ 48.25	\$ 48.25						x
<b>Total</b>				<b>\$ 193,457.95</b>	<b>\$ 16.00</b>	<b>\$ 3,242,745</b>	<b>\$ 13,682.02</b>						



## ATTACHMENT 1



CITY MANAGER'S OFFICE  
7 NORTH DIXIE HIGHWAY  
LAKE WORTH BEACH, FL 33460

September 9, 2021

Hilary Bojan, Director of Audit  
Office of Inspector General, Palm Beach County  
PO Box 16568  
West Palm Beach, FL 33416-6568

Dear Ms. Bojan,

As a result of the allegation that City Commissioners (i.e. Commissioners Andy Amoroso and Scott Maxwell) and the City Manager take personal trips paid with City funds, an investigatory review was conducted. The allegation is reported as **not supported**. All 101 trips audited had sufficient documentation to support a business purpose for the travel. Sufficient evidence was not found to support that the travelers used City funds to take personal trips as stated in the allegation. The City responds to the resulting five (5) findings below.

City Management will implement an annual travel training schedule, which shall include training at time of hire, for all City employees. This training shall encompass items outlined in the City's Travel Resolution, Travel Policies and Procedures, Purchasing Card Policies and Procedures, and other associated travel reimbursement policies and procedures. The training will include an employee's attestation that they received training and understand their responsibilities as a City Employee relative to Travel Policies, Procedures, requirements, and responsibilities. Additionally, the Finance Department shall address oversight deficiencies associated with travel reimbursements and vendor payments.



Finding (1): The City Commissioners, Mayor, and Manager's travel was not properly approved and included reimbursements for personal travel expenses totaling \$962.50.

**Recommendations:**

- (1) The City comply with the City's Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures.
- (2) The City develop an adequate training program for travelers and individuals preparing and/or processing travel expense reports for travelers or require that they acknowledge their understanding of the Travel Resolution, Travel Policy, and Travel Procedures requirements and responsibilities.

**Management Response (1):**

City Management shall implement an annual travel training schedule; including, training at time of hire, for all City employees. This training shall encompass items outlined in the City's Travel Resolution, Travel Policies and Procedures, Purchasing Card Policies and Procedures and other associated travel reimbursement policies and procedures. The training will include an employee's attestation that they received training and understand their responsibilities as a City Employee relative to Travel Policies, Procedures, requirements and responsibilities. Additionally, the Finance Department shall address oversight deficiencies associated with travel reimbursements and vendor payments.

Finding (2): The City Commissioners, Mayor, and Manager often did not comply with the City's Travel Resolution, Travel Policy, Travel Procedures, and Purchasing Card Procedures and incurred unnecessary costs.

**Recommendations:**

- (3) The City consider recouping \$985.50 incorrectly reimbursed to travelers for travel expenses that were disallowed or prohibited by the City's Travel Resolution, Travel Policy, and/or Travel Procedures.
- (4) The City consider recouping \$708.63 incorrectly reimbursed to travelers for travel expenses that lacked sufficient documentation, as required.
- (5) The City recoup \$538.69 incorrectly reimbursed or advanced to travelers for incorrect per diem meal and mileage amounts.
- (6) The City consider reimbursing traveler \$16.00 for the per diem meal amount incorrectly deducted from the travel reimbursement.
- (7) The City consider obtaining reimbursement for the \$1,009.63 incorrectly paid for Florida Sales tax to vendors.

**Management Response (2):**

The activity outlined above includes several individuals no-longer employed by the City. As such, it is unlikely that the City will be successful in recouping amounts incurred by those individuals. However, management will evaluate and address the items associated with current employees; Commissioners Robinson and McVoy.

Finding (3): The City Manager Promotional Activities Account purchasing card expenditures lacked adequate review and oversight

**Recommendation:**

- (3) The City designate an independent approver for the City Manager's purchasing card purchases and update the Purchasing Card Policies and Procedures to reflect the designated reviewer.

**Management Response (3):**

Management agrees that all purchasing card activity should be independently reviewed; including, activity incurred by the City Manager. Management shall evaluate the most efficient means and position to address this observation, and will update the appropriate policies and procedures as necessary.

Finding (4): The City lacks adequate written guidance for IT processes.

**Corrective Action**

During the audit, the City provided the following IT policies and procedure:

- Acceptable Use Policy
- Cyber Security Policy
- Password Policy
- Overall Technology Policy Regarding E-Mail, Voice Mail, Internet and Computer Systems
- Internet Usage and Systems Monitoring Policy
- Procedure for Control of SunGard Public Sector Naviline System Access
- Third Party Remote Access Cyber Security Policy
- Third-Party Security Policy

**Recommendations:**

- (8) The City develop and implement written IT policies and procedures to ensure consistency of operations that provide guidance, at a minimum, for how to:
- a. Assign and remove user rights and a reasonable time for removal when access is no longer appropriate,
  - b. Authorize user access,
  - c. Limit system access by requiring unique user IDs and passwords, and
  - d. Provide for user change management (new and separated employees).
- (9) The City provide staff training for the IT policies and procedures, as needed.

**Management Response (4):**

Management agrees with the necessity of having strong IT policies and procedures as identified above along with associated training. In this vain, Management shall continue to evaluate areas of weakness and update City Policies and Procedures where/when necessary.

Finding (5): The City did not require completed travel forms nor consolidate the required and necessary documentation and support for the City Commissioners, Mayor, and Manager's travel in a complete and consistent manner

**Recommendation:**

(11) The City consolidate and retain the City Commissioner's, Mayor, and Manager's travel records by traveler and trip and reconcile traveler Training or Travel Authorization and Expense Report Forms to purchasing card and cash disbursement records to ensure all applicable travel expenditures are reported and related expenditure documentation is included as support.

**Management Response (5):**

The City shall update its accounting and accounts payable operating procedures to require that travel is properly authorized and expenditure activity is sufficiently documented and reconciled. Furthermore, this documentation will be filed and retained as part of the City's document retention policies and procedures.

As itemized above, the City will pursue implementation of your recommendations.

Sincerely,



Juan Ruiz  
Interim City Manager

Cc: John A Carey, Inspector General  
Bruce Miller, Director, Financial Services Department  
Nelly Peralta, Assistant Director, Information Technology Department  
Linda Connor, Auditor II  
Jess Savidge, Strategic Improvement Project Manager



