

Audit of Miscellaneous Expenses October to December 2020

OIG Report No. 21-AUD-09

Karen Gorman, Inspector General

July 14, 2021



Objectives

The objectives of the audit were to determine whether:

- Expenses charged were proper, reasonable, and in accordance with Metro policies and procedures.
- Expenses had proper approval, receipts, and other supporting documentation.
- Policies and procedures are adequate to ensure that expenses are documented and properly accounted for.



Results

Based on our sample review for the covered period, the expenses incurred generally complied with policies, were reasonable, and adequately supported by required documents. However, we found that for seven of the expenses reviewed, policy requirements were not followed for Purchase Card, travel expenses, and employee relocation assistance. All were due to just inattention or unintentional human error.

We made eight recommendations to improve the monitoring and payment of Metro miscellaneous expenses.

