

**OFFICE OF THE CITY CONTROLLER**



**FIRE DEPARTMENT  
TRAVEL AND TRAVEL-RELATED EXPENSES  
COMPLIANCE REVIEW  
FOR THE PERIOD OF JULY 1, 1997  
THROUGH SEPTEMBER 30, 1998**

**Sylvia R. Garcia, City Controller**

**Judy Gray Johnson, Chief Deputy City Controller**

**Steve Schoonover, City Auditor**

**Report No. 99-08**



SYLVIA R. GARCIA

OFFICE OF THE CITY CONTROLLER  
CITY OF HOUSTON  
TEXAS

November 19, 1999

The Honorable Lee P. Brown, Mayor  
City of Houston, Texas

SUBJECT: Fire Department  
Travel and Travel-Related Expenses – Compliance Review  
(Report No. 99-08)

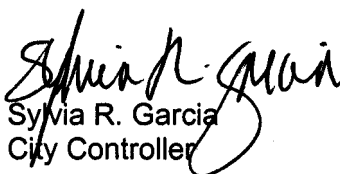
Dear Mayor Brown:

In accordance with the City's contract with McConnell, Jones, Lanier, and Murphy (MJLM), MJLM has completed a review of travel and travel-related expenses incurred by the Fire Department (the Department) for the period of July 1, 1997 through September 30, 1998.

MJLM designed the review to determine the Department's compliance with Administrative Procedure No. 2-5 and whether expenses were supported, computed, approved, recorded and reported properly. Their report, attached for your review, noted that the Department was in compliance overall with the travel policy. However, specific instances of noncompliance were noted and MJLM made recommendations that can help the Department improve compliance with the policy. Draft copies of the report were provided to Department officials. The findings and recommendations are presented in the body of the report and the views of the responsible officials are appended to the report as Exhibit I.

We appreciate the cooperation extended to the MJLM auditors by Department personnel during the course of the review.

Respectfully submitted,

  
Sylvia R. Garcia  
City Controller

xc: City Council Members  
Albert E. Haines, Chief Administrative Officer  
Jorge Cruz-Aedo, Director, Finance and Administration Department  
L.W. Tyra, Fire Chief



McCONNELL JONES LANIER & MURPHY, LLP  
CONSULTANTS & BUSINESS ADVISORS

November 3, 1999

The Honorable Sylvia R. Garcia  
City Controller  
City of Houston  
901 Bagby, 8<sup>th</sup> Floor  
Houston, Texas 77002

Dear Controller Garcia:

I am pleased to present the final report of McConnell, Jones, Lanier, and Murphy's (MJLM) compliance review of the travel and travel-related expenses of the City of Houston's Fire Department (the Department) for the period July 1, 1997 through September 30, 1998. Our review was conducted in accordance with the Engagement Letter between the City of Houston and MJLM dated December 3, 1998.

The purpose of the review was to determine the Department's compliance with Administrative Procedure No. 2-5 (the travel policy), which is the City's policy governing the authorization and reimbursement of local and out-of-town travel and travel-related expenses. Our review included determining whether expenses were supported, computed, approved, recorded, and reported properly.

We have determined that the Department was in compliance with the travel policy during the review period. However, we noted specific instances of noncompliance that we noted and have made recommendations that can help the Department improve compliance with the policy.

We are grateful for the cooperation of the Fire Department management team and staff personnel who assisted us during this compliance review.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Odysseus M. Lanier', written over a horizontal line.

Odysseus M. Lanier  
Partner

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## 1.0 EXECUTIVE SUMMARY

McConnell, Jones, Lanier & Murphy, LLP (MJLM) performed a compliance review of the travel and travel-related expenses of the City of Houston's (the City) Fire Department (the Department) for the period July 1, 1997 through September 30, 1998. The purpose of the review was to determine the Department's compliance with Administrative Procedure No. 2-5 (the travel policy), which is the City's policy governing the authorization and reimbursement of local and out-of-town travel and travel-related expenses. The review also included determining whether travel expenses were supported, computed, approved, recorded, and reported properly.

This report summarizes the results of the review and consists of five sections as follows:

- 1.0 Executive Summary
- 2.0 Background
- 3.0 Current Situation
- 4.0 Findings and Recommendations
- 5.0 Appendices

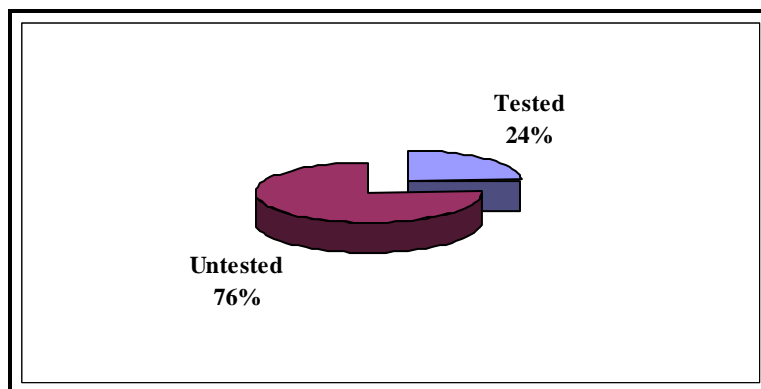
To test the Department's compliance with the travel policy, MJLM employed various techniques and review procedures. Our methodology included randomly selecting a sample of travel vouchers for testing and developing testing criteria from the travel policy.

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### Review Methodology

MJLM obtained a list of all of the travel vouchers issued during the review period. From a population of 511 vouchers, 125 were randomly selected for testing. **Exhibit 1** depicts the sample coverage based on the voucher population.

**Exhibit 1**  
**Coverage of Travel Vouchers Tested**



Source: MJLM Review Team

The test sample included vouchers from object codes 30910 Travel-Training and 30950 Travel-Non-Training. Most travel and travel-related expenses are charged to these object codes. Conference and seminar registration fees and professional organization membership fees are

charged to object codes 30900 Education and Training and 30905 Memberships, respectively. Expenses charged to these object codes were not tested. Instead, descriptions of the charges made to these codes were examined to determine if travel expenses had been misclassified. Based on the descriptions provided, no instances, where travel expenses appeared to be misclassified to object codes 30900 and 30905, were noted.

To develop compliance test criteria, MJLM obtained a copy of A.P. No. 2-5, identified 65 specific requirements in the policy, and developed compliance-related questions from the requirements. For example, section 7.2.1 of the policy establishes maximum average per diem meal rates as follows:

*“The City will establish maximum average per diem rates which are reasonable for the travel locations.... Unless otherwise noted, employees will be reimbursed for actual expenses at a maximum average daily rate of \$40.00 (including taxes and tips). The maximum average daily rate of \$50.00 (including taxes and tips) has been established for the following metropolitan areas: Boston, Massachusetts ... Washington, D.C.”.*

From this requirement, MJLM developed the question: “Are average actual meal charges (including taxes and tips) for the period of travel equal to or below allowed per diem rates?” These questions were applied to each voucher with “yes,” indicating compliance, “no,” indicating noncompliance, and “N/A,” indicating that the question did not apply to that particular voucher. For example, per diem meal charge questions did not apply to vouchers for conferences if meal charges were included in the registration fee. See Appendix 5.1 for a complete list of these questions

## **CONCLUSION**

Overall, the Department was in compliance with A.P. No. 2-5 during the review period. However, MJLM noted specific instances of departure from the travel policy that are discussed in the findings and recommendations section below. In addition, Appendix 5.2 summarizes exceptions by voucher and shows that one of 125 vouchers, or 1 percent, was free of exceptions.

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## **Summary of Findings and Recommendations**

### **FINDING**

The City’s travel policy states in section 7.1.2 that a family member may accompany an employee traveling on City business. However, the employee must pay all expenses related to their travel. MJLM noted one instance in which a spouse’s travel expense was not borne by the employee but was charged to the City.

### **RECOMMENDATION**

**Enforce travel policy provisions requiring employees to assume the cost of family members accompanying them while traveling on City business.**

**FINDING**

The Department uses an outdated expense report instead of the one prescribed in the travel policy. For 94 of the 125 vouchers, a form entitled #CO-212-65 was used instead of the standard Travel Expense Report and Travel-related Log (TER&L).

**RECOMMENDATION**

**Use the TER&L form prescribed in the travel policy to document travel expenses.**

**FINDING**

In 44 of the 69 instances in which employees traveled by air, the canceled airline ticket stub was not attached to the TER&L. The travel policy requires in section 7.7.1 that employees attach a copy of the canceled airline ticket stub to the TER&L when they submit their expense report for reimbursement.

**RECOMMENDATION**

**Require employees to attach the canceled ticket stub or a certified copy of the canceled ticket prepared by the airline to all TER&L reports.**

**FINDING**

For three of five travel vouchers representing travel outside the contiguous United States, neither the Mayor nor the Mayor's designee approved the trip. The three employees attended the same conference; however, their travel authorization forms were not approved for foreign travel. The City's travel policy states in section 6.2 that the Mayor or Mayor's designee(s) must approve any request for travel outside the 48 contiguous United States.

**RECOMMENDATION**

**Enforce travel policy authorization provisions requiring that the Mayor or Mayor's designee approve foreign travel.**

**FINDING**

Expense reports were completed more than 10 days after the trip in 11 of the 28 instances in which this fact could be determined. MJLM could not make this determination in most instances because the Department did not use the expense report prescribed by the travel policy. The City's travel policy states in section 9.2 that employees are required to complete a TER&L no later than 10 days after completion of a trip.

**RECOMMENDATION**

**Enforce the City's travel policy that requires the completion of a TER&L no later than 10 days after completion of a trip.**

**FINDING**

MJLM examined the City Controller's log of travel advances noting that six Fire Department advances, issued during the review period, were still outstanding on February 24, 1999.

**RECOMMENDATION**

**Require employees to liquidate travel advances timely.**

**FINDING**

In nine of the 23 instances in which a City vehicle was used for in-state travel, the vehicle's use was not authorized in advance. The City's travel policy states in section 7.7.3 that when this mode of travel is the most cost-effective, City-owned vehicles may be used for in-state travel with the prior approval of the department director.

**RECOMMENDATION**

**Enforce travel policy provisions requiring the department director's approval to use a City vehicle for in-state travel.**

**FINDING**

For 27 of the 116 travel vouchers on which meals were charged, the maximum daily meal allowance was exceeded on the day of departure, during full days of travel, or on the day of return. According to the travel policy, employees are reimbursed for actual expenses at a maximum average daily rate of \$40.00 or \$50.00, depending on the travel location. On twenty vouchers employees appeared to average meal expenses over the entire trip *including* the day of departure and day of return, instead of over full days of travel, as prescribed in the policy.

**RECOMMENDATION**

**Reiterate travel-policy meal allowance provisions to ensure that employees understand and apply them uniformly.**

**FINDING**

For 60 of the 125 vouchers, the authority, the employee, or both did not date the Travel Authorization Request (TAR). In eight instances, the employee or the authority did not date the TER&L. The policy does not specifically require employees or authorities to date travel forms. However, this requirement is implied since the forms have a place for a signature and a date.



**RECOMMENDATION**

**Promote date stamping of travel documents at critical processing points, and encourage employees and authorities to date all travel documents.**

**FINDING**

Justification for automobile rental was not provided in six of the 29 instances in which it was charged on the expense report. In one case, the rental was not approved. Approval and justification for automobile rental is documented on the TAR. The City's travel policy states in section 7.7.2 that the authority must approve an automobile rental, and that the rental should be approved only when it can be demonstrated that it is essential to the purpose of the trip and/or is more cost-effective than other ground transportation alternatives.

**RECOMMENDATION**

**Enforce travel policy provisions requiring prior approval of automobile rental, and ensure that adequate justification for such rental is documented on the TAR.**

**FINDING**

Travel expenses were misclassified on 11 of the 125 travel vouchers. For example, meetings were classified as training when they did not appear to be training related.

**RECOMMENDATION**

**Encourage correct classification of travel expense by carefully reviewing travel-related object codes for misclassified expenses.**

**2.0 BACKGROUND**

City of Houston employees attend a variety of local and out-of-town conventions, conferences, seminars, workshops, and meetings to gain knowledge specific to their area of responsibility, enhance professional skills, and conduct City business. The City's travel policy, recently revised May 1, 1999, outlines procedures for City employees to obtain approval for and reimbursement of travel expenses connected with both local and out-of-town travel. It designates those responsible for authorizing travel and sets forth the procedures and forms necessary to obtain approval for travel, travel advances, and reimbursement of travel expenses. The policy also distinguishes between travel expenses that are eligible and not eligible for reimbursement. The policy applies to all salaried and nonsalaried City employees and to all elected officials.

The City incurred \$4.6 million in travel and travel-related expenses during the review period July 1, 1997 to September 30, 1998. **Exhibit 2** presents total citywide travel and travel-related expenses incurred during this period. The City's fiscal year runs from July 1 through June 30.

**Exhibit 2**  
**The City of Houston**  
**Total Travel and Travel-related Expenses**  
**July 1, 1997 through September 30, 1998**

*Object Code	Total
30910 Travel-Training	\$3,005,925
30950 Travel Non-Training	\$1,557,139
<b>Total Travel Expenses</b>	<b>\$4,563,064</b>

*Source: City of Houston Controller's Office*

*\*At the beginning of fiscal 1999, object codes for Travel-Training and Travel-Non-Training changed to 3910 and 3950, respectively.*

The Fire Department protects lives and property within the City of Houston and adjacent areas by providing fire protection and prevention, arson investigation, emergency medical services, and hazardous material incidents response.

The Department's mission is achieved through seven operating divisions: Administration, Operations, Fire Marshal, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Records.

The Department incurred \$301,736 in travel and travel-related expenses during the review period. This amount represents seven percent of the City's total travel and travel-related expenses. **Exhibit 3** presents total travel and travel-related expenses incurred by the Department during the review period. **Exhibit 4** compares the Department's travel and travel-related expenses to those of other City departments for the review period.

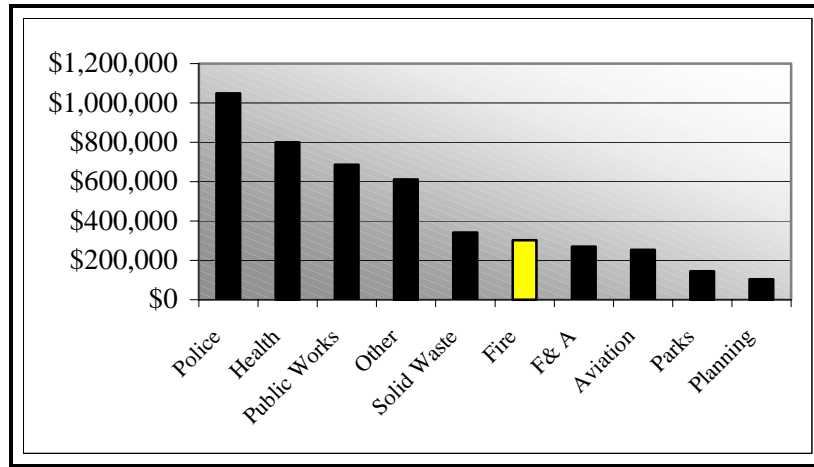
**Exhibit 3**  
**Fire Department**  
**Travel and Travel-related Expenses**  
**July 1, 1997 through September 30, 1998**

*Object Code	Total
30910 Travel-Training	\$289,345
30950 Travel Non-Training	\$12,392
<b>Total Travel Expenses</b>	<b>\$301,736</b>

*Source: City of Houston Controller's Office*

*\*At the beginning of fiscal 1999, object codes for Travel-Training and Travel-Non-Training changed to 3910 and 3950, respectively.*

**Exhibit 4**  
**The City of Houston**  
**Travel and Travel-related Expenses by Department**  
**July 1, 1997 through September 30, 1998**

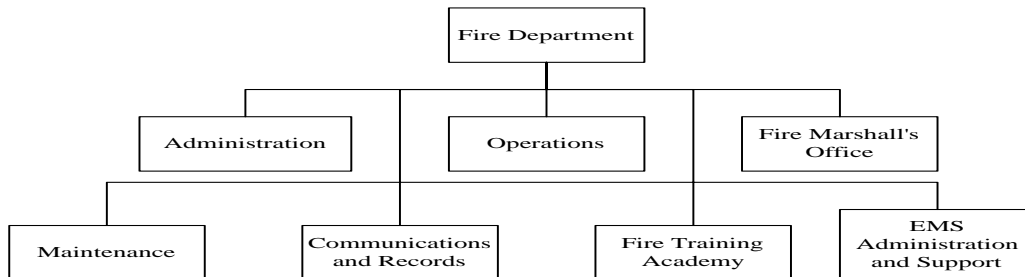


Source: City of Houston Controller's Office

**3.0 CURRENT SITUATION**

The Fire Chief is responsible for the overall management of the Fire Department and its staff of 3,723 employees. **Exhibit 5** presents the Department's organization chart.

**Exhibit 5**  
**Fire Department**  
**Organization Chart**



Employees use three forms to obtain approval for travel, travel advances, and reimbursement for travel expenses:

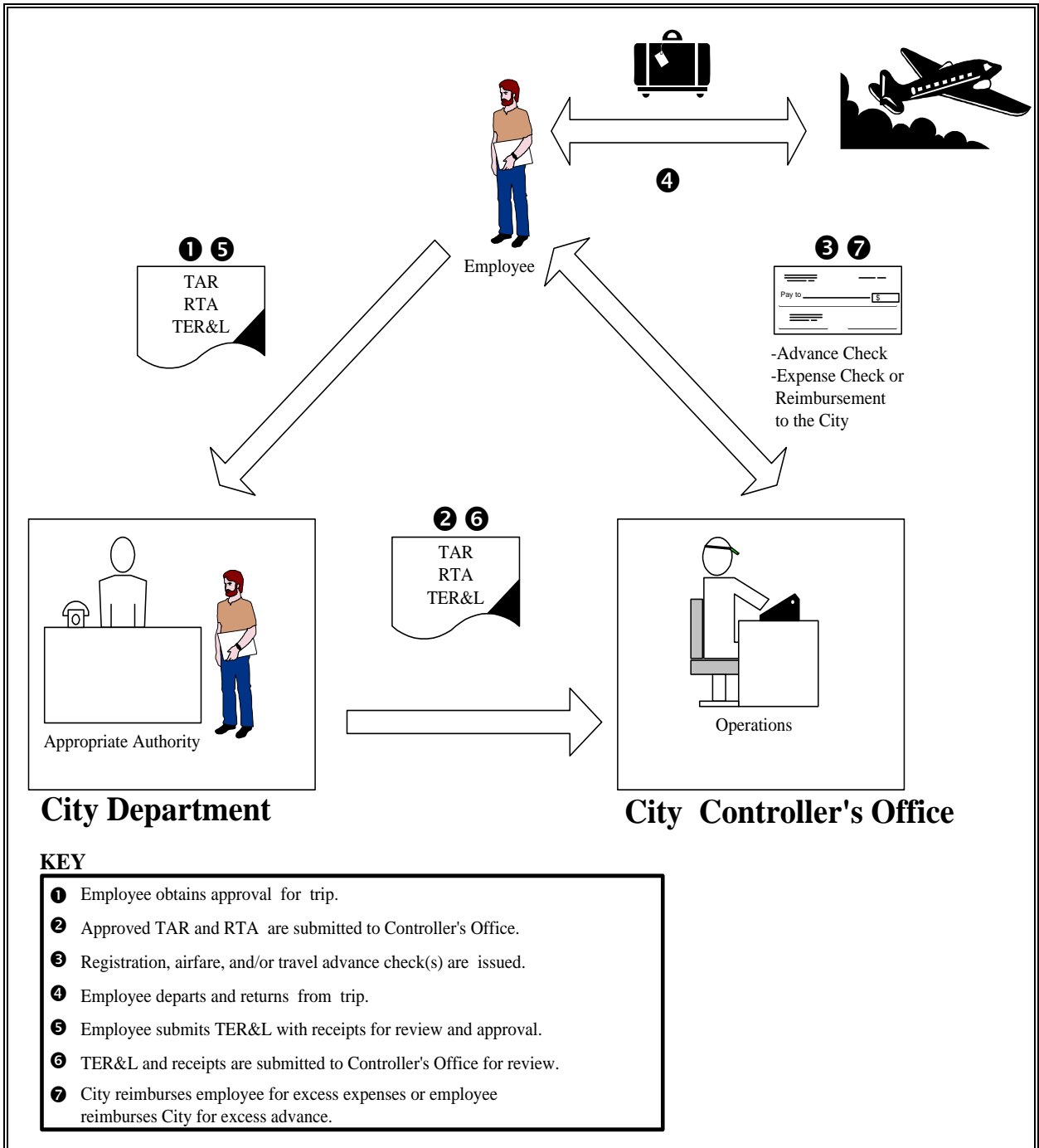
1. Travel Authorization to Attend Conventions, Conferences, or Training-related Workshops and Business-related Meetings (TAR),
2. Request for Travel Advance (RTA), and
3. Travel Expense Report and Travel-related Log (expense report or TER&L).

Employees must use a TAR to obtain approval for local and out-of-town travel. The RTA is used to request a cash advance to pay for lodging, meals, and transportation costs while traveling. The TER&L, or expense report is used to record and request reimbursement for actual expenses incurred. Travel advances and actual travel expenses are reconciled on the RTA.

After an employee completes the TAR, it is forwarded to the appropriate authority for approval. If a travel advance is required, an RTA is also submitted for approval. The approved TAR and RTA are then forwarded to the Controller's Office for review and issuance of funds. Conference registration fees and airfare are often paid well in advance of a trip. This practice reduces overall travel costs because many conferences and airlines offer discounts for early payment. Employees are required to submit RTAs to the Controller's Office at least five days before the trip. Once the Controller's Office has received an approved TAR and RTA, the employee receives the travel advance and departs on the trip.

Within 10 days after completion of the trip, the employee is required to complete an expense report. The employee and the appropriate authority sign the expense report and submit it to the Controller's Office for liquidation. Liquidation is the process of settling the travel advance. If actual travel expenses are less than the travel advance, the employee attaches a check to the expense report to reimburse the City for the excess. If actual travel expenses are greater than the travel advance, the Controller's Office issues the employee a check for the difference. **Exhibit 6** depicts the general flow of the travel authorization and reimbursement process.

**Exhibit 6  
Travel Authorization and Reimbursement Process**



## 4.0 FINDINGS AND RECOMMENDATIONS

### FINDING

The City's travel policy states in section 7.1.2 that a family member may accompany an employee traveling on City business. However, the employee must pay all expenses related to their travel. An employee charged the City for a convention exhibit pass purchased for the employee's spouse. The cost of the pass was not borne by the employee but charged to the City in violation of the travel policy.

#### Recommendation 1

**Enforce travel policy provisions requiring employees to assume the cost of family members accompanying them while traveling on City business.**

The Department should carefully monitor instances in which family members travel with employees on business-related trips. It should consider requiring employees to obtain prior approval for family members to accompany them. With prior approval obtained, supervisors could easily ensure that family member travel expenses are not charged to the City.

### FINDING

The Department uses an outdated expense report instead of the one prescribed in the travel policy. For 94 of the 125 vouchers, a form entitled #CO-212-65 was used instead of the standard TER&L. The City's travel policy states in section 9.2 that a TER&L is required to complete the reimbursement request. Compliance with certain provisions of the travel policy cannot be monitored if prescribed forms are not used. For example, the Department's form does not provide a space for the employee or authority to date the expense report. Compliance with the 10-day rule cannot be enforced unless expense reports are dated. Completion of the prescribed TER&L provides assurance that travel expenses are valid and recorded timely.

#### Recommendation 2

**Use the TER&L form prescribed in the travel policy to document travel expenses.**

City departments should have the flexibility to design travel forms that meet their unique needs. However, any deviation from the standard in the travel policy should be pre-approved. Moreover, resultant forms should provide the same basic information as that provided by the standard travel forms.

### FINDING

In 44 of the 69 instances in which employees traveled by air, the canceled airline ticket stub was not attached to the TER&L. The travel policy requires in section 7.7.1 that employees attach a copy of the canceled airline ticket stub to the TER&L when they submit their expense report for reimbursement. If the canceled ticket stub is not available, a certified copy of the canceled ticket prepared by the airline may be substituted. In the instances noted, there was no canceled ticket stub, or certified copy of the canceled ticket prepared by the airline, attached to the TER&L.

**Recommendation 3**

**Required employees to attach a canceled ticket stub or a certified copy of the canceled ticket prepared by the airline to all TER&L reports.**

Departmental personnel responsible for reviewing employees' expense reports should thoroughly review all supporting documentation to ensure that all the information required by the policy has been included with the travel voucher. If the required documentation has not been included, the Department should obtain the information before the travel voucher is submitted to the Controller's Office for processing.

**FINDING**

For three of five travel vouchers representing travel outside the contiguous United States, neither the Mayor nor the Mayor's designee approved the trip. The three employees attended the same conference; however, their travel authorization forms were not approved for foreign travel. The City's travel policy states in section 6.2 that the Mayor or Mayor's designee(s) must approve any request for travel outside the 48 contiguous United States.

Approvals by designated authorities are an important component of internal control. Approvals help ensure that travel relates directly to the duties and responsibilities of the employee and is necessary in order to conduct official City business. Approvals also ensure that funds are available to cover the cost of travel.

**Recommendation 4**

**Enforce travel policy authorization provisions requiring that the Mayor or Mayor's designee approve foreign travel.**

All trips requiring foreign travel should be flagged and carefully reviewed to ensure they have been pre-approved by either the Mayor or Mayor's designee. Travel advances should not be issued without proper approvals, and travel expenses incurred during such trips should not be reimbursed. Individuals responsible for reviewing travel documents must verify that proper authorizing signatures are present before funds are released.

**FINDING**

Expense reports were completed more than 10 days after the trip in 11 of the 28 instances in which this fact could be determined. MJLM could not make this determination in most instances since the Department did not use the expense report prescribed by the travel policy. The City's travel policy states in section 9.2 that employees are required to complete a TER&L no later than 10 days after completion of a trip. In the instances noted, expense reports were completed between 2 and 194 days after the 10 days expired. The purpose of the 10-day rule is to ensure that travel expenses are recorded and that excess travel advances are promptly returned to the City. **Exhibit 7** presents those vouchers that were not in compliance with the 10-day rule.

**Exhibit 7**

**Vouchers Not in Compliance with the 10-day Rule**

<b>Reference</b>	<b>Date Trip Completed</b>	<b>Date TER&amp;L Completed</b>	<b>Days Overdue</b>
PV1298120737	11-12-97	6-4-98	194
JV1298120124	3-6-98	5-14-98	59
JV12981201082	11-8-97	1-8-98	51
PV1298120833	5-22-98	6-29-98	28
PV1298120403	2-27-98	4-1-98	23
PV12981201042	11-19-97	12-19-97	20
JV1298120118	4-24-98	5-12-98	8
PV1298120560	4-24-98	5-11-98	7
PV12981201070	11-12-97	11-25-97	3
PV12981201256	12-17-97	12-29-97	2
PV12981201063	12-6-97	12-18-97	2

**Recommendation 5**

**Enforce the City's travel policy that requires the completion of a TER&L no later than 10 days after completion of a trip.**

Punctual completion and submission of the TER&L for processing is an important internal control that helps the Department ensure that travel reimbursements are made and recorded promptly.

**FINDING**

MJLM examined the City Controller's February 24, 1999 log of travel advances noting that six Fire Department advances, issued during the review period, had been outstanding between 133 and 560 days. **Exhibit 8** presents a summary of these outstanding advances.



**Exhibit 8**  
**Fire Department Advances**  
**Outstanding as of February 24, 1999**

Reference	Advance Amount	Date of Advance	*Projected Liquidation Date	Days **Outstanding
PV981200081	\$443.84	7-21-97	8-13-97	560
PV981200713	\$722.12	10-30-97	11-21-97	460
PV981201184	\$401.50	1-23-98	2-18-98	371
PV98120615	\$270.00	6-4-98	7-10-98	229
PV991200066	\$1,295.00	7-24-98	8-22-98	186
PV99120452	\$480.00	9-24-98	10-14-98	133

Source: Controller's Travel Advance Log

\*Based on return date

\*\*Computed from projected liquidation date to February 24, 1999

The travel policy states in section 6.3.2:

*"An employee may be denied a travel cash advance if he/she....*

- *Has not submitted an expense report for previously completed travel.*
- *Consistently submits the travel expense report late (more than 10 days after travel is completed)."*

**Recommendation 6**

**Require employees to liquidate travel advances timely.**

The Department should consider denying advances and travel authorization to employees with outstanding advances until they are liquidated.

**FINDING**

In nine of the 23 instances in which a City vehicle was used for in-state travel, the vehicle's use was not authorized in advance. The City's travel policy states in section 7.7.3 that, when this mode of travel is the most cost-effective, City-owned vehicles may be used for in-state travel with the prior approval of the department director.

**Recommendation 7**

**Enforce travel policy provisions requiring the department director's approval to use a City vehicle for in-state travel.**

City vehicles should not be used unless the proper approvals have been obtained. Individuals responsible for reviewing travel documents must verify that proper authorization signatures are present before travel expenses, which are incurred while using a City vehicle, are reimbursed.

**FINDING**

For 27 of the 116 travel vouchers on which meals were charged, the maximum daily meal allowance was exceeded on the day of departure, during full days of travel, or on the day of return. According to the travel policy, employees are reimbursed for actual expenses at a maximum average daily rate of \$40.00 or \$50.00, depending on the travel location. On the day of travel and return, the policy requires employees to charge *actual* meal expenses not to exceed the daily maximum of \$40.00 or \$50.00, depending on the location. Except for the day of departure and day of return, daily meals may be averaged over the total number of full travel days, thus allowing an employee to underspend on some days and overspend on others. On twenty vouchers employees appeared to average meals over the entire trip *including* the day of departure and day of return, instead of only over full days of travel, as prescribed in the policy.

**Exhibit 9** presents travel vouchers for which meal allowances were exceeded during days of travel. **Exhibit 10** presents travel vouchers for which meal allowances were exceeded on days of departure or return.

**Exhibit 9**  
**Excess Meal Charges during Full Days of Travel**

Reference	*Average Meals Charged During Full Days of Travel	Maximum Allowed	Excess Meals Charged During Full Days of Travel
PV12981201349	\$87.26	\$40.00	\$47.26
PV12981200880	\$66.41	\$50.00	\$16.41
PV1298120719	\$54.78	\$40.00	\$14.78
PV12981201321	\$54.33	\$40.00	\$14.33
PV12981201329	\$50.73	\$40.00	\$10.73
JV12981201111	\$46.05	\$40.00	\$6.05
PV12981201301	\$50.20	\$40.00	\$10.20
PV12981201370	\$48.92	\$40.00	\$8.92
PV12981201055	\$42.77	\$40.00	\$2.77
PV12981201381	\$67.86	\$40.00	\$27.86
PV12981200272	\$45.70	\$40.00	\$5.70
PV1298120055	\$51.21	\$40.00	\$11.21
PV12981200759	\$43.81	\$40.00	\$3.81
PV12981200114	\$43.21	\$40.00	\$3.21
PV1298120057	\$41.91	\$40.00	\$1.91
PV12981201063	\$41.78	\$40.00	\$1.78
JV12981201009	\$41.54	\$40.00	\$1.54
PV12981200595	\$41.30	\$40.00	\$1.30
PV12981200449	\$40.42	\$40.00	\$0.42
PV12981201066	\$40.34	\$40.00	\$0.34
PV12981200269	\$40.18	\$40.00	\$0.18

\* Meal charges include taxes and tips

**Exhibit 10**  
**Excess Meal Charges on Days of Departure or Return**

Reference	*Actual Meals Charged	Maximum Allowed	Excess Charges
PV12981201256	\$67.91	\$40.00	\$27.91
PV12981200396	\$48.25	\$40.00	\$8.25
PV12981201055	\$47.69	\$40.00	\$7.69
PV12981201446	\$47.50	\$40.00	\$7.50
PV12981200763	\$42.22	\$40.00	\$2.22
PV12981200806	\$41.87	\$40.00	\$1.87
PV12981200746	\$41.20	\$40.00	(R) \$1.20
PV12981200746	\$40.05	\$40.00	(D) \$0.05

*\*Meal charges include taxes and tips  
(D) Day of Departure (R) Day of Return*

**Recommendation 8**

**Reiterate travel-policy meal allowance provisions to ensure that employees understand and apply them uniformly.**

**FINDING**

For 60 of the 125 vouchers, the authority, the employee, or both did not date the TAR. In eight instances, the employee or authority did not date the TER&L. The policy does not specifically require employees or authorities to date travel forms. However, this requirement is implied since the forms have a place for a signature and a date. The Department cannot successfully monitor compliance with certain travel policy provisions if travel forms are not consistently dated. For example, the purpose of the TAR is to approve travel before expenses are incurred. There is no way to determine if travel is being approved prior to trips unless both the employee and authority date the TAR.

**Recommendation 9**

**Promote date stamping of travel documents at critical processing points, and encourage employees and authorities to date all travel documents.**

**FINDING**

Justification for automobile rental was not provided in six of the 29 instances in which it was charged on the expense report. In one case, the rental was not approved. Approval and justification for automobile rental is documented on the TAR. The City’s travel policy states in section 7.7.2 that the authority must approve an automobile rental, and that the rental should be approved only when it can be demonstrated that it is essential to the purpose of the trip and/or is more cost-effective than other ground transportation alternatives.

**Recommendation 10**

**Enforce travel policy provisions requiring prior approval of automobile rental, and ensure that adequate justification for such rental is documented on the TAR.**

**FINDING**

Travel expenses were misclassified on 11 of the 125 travel vouchers. For example, meetings were classified as training when they did not appear to be training related. In one case, registration fees were charged to 30910 Travel-Training instead of 30900 Education and Training. Classification of travel expenses is inconsistent within and among City departments. Consolidated reports and comparisons of travel expenses are meaningless if all City departments do not code expenses properly and consistently.

**Exhibit 11** presents classification errors noted during the review.

**Exhibit 11**  
**Travel Expense Classification Errors**

<b>Reference</b>	<b>Type of Expense</b>	<b>Coded to 30910*</b>	<b>Coded to 30950*</b>	<b>Explanation</b>
PV12981201070	Conference on "Final Inspection of Quality Pumper"	●		Other employees attended the same conference, but their travel expenses were coded to 30950 Travel-Non-Training.
JV1299120045	Logistics meeting to organize a cache for Texas Task 1	●		Meetings should be coded to 30950 Travel-Non-Training since they are not training related.
PV12991200036	Texas Fire Commission Meeting	●		Meetings should be coded to 30950 Travel-Non-Training since they are not training related.
PV12981200021	Reimbursement for registration fees paid by employee.	●		Registration fees should be coded 30900 Education and Training.
PV12981201370	E-one ladder truck final inspections in Ocala Florida.		●	Other employees attended the same conference, but their travel expenses were coded to 30910 Travel-Training.

**Exhibit 11 (Continued)  
Travel Expense Classification Errors**

<b>Reference</b>	<b>Type of Expense</b>	<b>Coded to 30910*</b>	<b>Coded to 30950*</b>	<b>Explanation</b>
PV1298120797	Texas Task Force #1 Loadmaster training.	●		The travel advance for this trip was coded to 30900 Education and Training whereas actual travel expenses were coded to 30910 Travel-Training. This is inconsistent.
PV12981201040	Registration fees for Backflow Prevention Assembly Tester Class	●		Registration fees should be coded 30900 Education and Training.
PV1298120685	Meeting of the Texas State Juvenile Firesetter Intervention Board.	●		Meetings should be coded to 30950 Travel-Non-Training since they are not training related.
PV1298120534	Meeting of the Texas State Juvenile Firesetter Intervention Board.	●		Meetings should be coded to 30950 Travel-Non-Training since they are not training related.
PV12981201446	Texas Task Force 1 Leadership Meeting.	●		Meetings should be coded to 30950 Travel-Non-Training since they are not training related.
PV1299120559	Firefighter Memorial Observance.	●		Memorial observances should be coded to 30950 Travel-Non-Training since they are not training related.

\*Object Codes

- 30900 Education & Training
- 30905 Memberships
- 30910 Travel-Training
- 30950 Travel-Non-Training

**Recommendation 11**

**Encourage correct classification of travel expense by carefully reviewing travel-related object codes for misclassified expenses.**

## APPENDICES

**Appendix 5.1**  
**Compliance Questions Developed from Travel Policy**

Question	Description
1.	Do receipts attached to the TER&L appear authentic?
2.	Are receipt dates within travel period?
3.	Do TER&L and receipts appear reasonable given the facts?
4.	Is the TER&L mathematically accurate?
5.	Do TER&L totals agree with RTA sections A & B?
6.	If travel was outside the contiguous 48 states, did the Mayor or his designee approve it?
7.	Does TAR include a clear explanation of the business purpose?
8.	Was the RTA submitted to the City Controller at least five working days prior to anticipated departure?
9.	If traveling with spouse and/or family members, has employee borne their expenses?
10.	If traveling with spouse and/or family members, has employee borne the incremental cost of lodging?
11.	Are average actual meal charges (including taxes and tips) for the period of travel equal to or below allowed per diem rates?
12.	Did employee exclude per diem charges and charge only actual for day of departure and day of return?
13.	Did employee exclude per diem charges and charge only actual for one-day business trips?
14.	Were meals charged only after the employee began business and before employee ended business travel?
15.	Are cost of meals reasonable based on the time of the day traveled?
16.	If the employee has charged the cost of a conference/convention-related meal, has a receipt showing the cost of the meal been attached?
17.	If the employee has charged the cost of a related meal, has a conference/convention brochure showing the cost of the meal been attached?
18.	During the day of the conference/convention, were other meals charged at actual and not per diem?
19.	Was the cost of other meals taken during that day less than \$40.00?
20.	Was the cost of other meals taken during that day reasonable based on travel location?
21.	Has the cost of these "exception" days been excluded from the computation of the average per diem?
22.	Are parking fees in excess of \$10.00 per parking event supported by a receipt?
23.	If parking receipts are not available, has a log showing the name and location of the parking lot and the phone number of the parking lot company been submitted with the TER&L?
24.	Has the City received the benefit of credits or adjustments made to hotel bills, parking receipts, meal receipts, etc?
25.	If parking meter charges were submitted, has employee logged the time, general location, and amount deposited in the meter?
26.	Are telephone, telex, overnight mail, and fax charges supported by an itemized bill or receipt or listed on the TER&L?

**Appendix 5.1 (Continued)**  
**Compliance Questions Developed from Travel Policy**

Question	Description
27.	Do receipts and other documentation (e.g., brochures) support registration fees for local and out-of-town conventions, conferences, and workshops?
28.	Is the amount and purpose of tips (e.g., baggage handling) reported on the log?
29.	If employee stayed in a hotel, have tips to hotel/motel custodial personnel been excluded from reimbursable expenses?
30.	If employee flew first class, did the Mayor, Chief of Staff, Mayor's designee, or Department Director approve it?
31.	Did any of the exceptions in the travel policy apply?
32.	If the employee purchased airline tickets, was reimbursement made after the travel was completed?
33.	Was the canceled ticket stub or a certified copy of the canceled ticket prepared by the airline attached to the TER&L report?
34.	Did employee follow City policy prohibiting employees from using their position with the City to obtain free or discounted upgrades on tickets to a higher class of seating?
35.	Was car rental approved on the TAR, and was the purpose for the rental adequately justified?
36.	If a City-owned vehicle was used for in-state travel, did the Department Director approve it before trip?
37.	If a City-owned vehicle was used for in-state travel, were expenses for gas, oil, and emergency repairs supported by receipts showing the date, time, and location of purchase?
38.	If a City-owned vehicle was used for travel outside Texas, did the Mayor or the Mayor's designee approve it before the trip?
39.	If an employee used his/her car on City business, was the cost reasonable (equal to or less than the cost of round trip transportation using other modes of transportation)?
40.	Was mileage reimbursed at the approved rate?
41.	Did the employee maintain mileage in the mileage log in the TER&L report and was it reasonable based on mileage chart?
42.	Is the cost of ground transportation, taxicab, limousine, bus, subway, toll road fares, etc. recorded on the log listing dates, origination, and destination points?
43.	Does a receipt support ground transportation costing \$20 or more?
44.	Have alcoholic beverages been excluded from the TER&L?
45.	Have employee time & expense been excluded from the TER&L?
46.	If employee traveled on an airline, were excess baggage charges for personal belongings excluded from the TER&L?
47.	Have personal entertainment expenses been excluded from the TER&L?
48.	Does an original TAR support expenditure?
49.	Did the proper authority approve the TAR?
50.	Did the authority date the TAR?
51.	Did the employee sign the TAR?
52.	Did the employee date the TAR?
53.	If employee requested a travel advance was it supported by an original TAR & RTA?
54.	Did the proper authority approve the RTA?
55.	Did the employee sign the RTA?

**Appendix 5.1 (Continued)**  
**Compliance Questions Developed from Travel Policy**

Question	Description
56.	Is expenditure supported by a TER&L?
57.	Was the TER&L approved by the proper authority?
58.	Was the TER&L dated by the authority?
59.	Was the TER&L signed by the employee?
60.	Was the TER&L dated by the employee?
61.	Has the TER&L been completed within 10 days after completion of the trip?
62.	Is TER&L report supported by related receipts?
63.	Is evidence attached to the TER&L indicating that reimbursements to the City were deposited promptly?
64.	Did City employee or authorized non-employees under contract to perform services for the City complete the TAR?
65.	Have the various travel & entertainment expenses been charged to the proper accounts in the proper period?



**Appendix 5.2**  
**Compliance Test Results-Exceptions by Voucher**

Voucher Reference	Yes Answers	No Answers	Percent Error Free
PV12981201331	26	0	100%
JV12981201126	39	1	98%
PV1298120454	28	1	97%
JV1298120118	36	1	97%
PV1298120238	35	1	97%
JV12981201033	36	1	97%
PV12981201069	28	1	97%
PV1298120331	30	1	97%
PV12981201068	28	1	97%
PV1298120737	25	1	96%
PV12981200993	27	1	96%
PV1298120560	36	2	95%
PV12981201318	31	2	94%
JV1298120120	32	2	94%
PV12981201323	30	2	94%
JV12981201076	35	3	92%
JV1298120124	33	3	92%
PV1298120403	35	3	92%
PV12981200876	34	3	92%
PV12981201256	32	3	91%
JV1299120043	31	3	91%
JV12981201003	31	3	91%
PV12981200937	29	3	91%
PV12981201066	32	3	91%
PV1299120321	32	3	91%
PV1298120446	29	3	91%
PV12981201070	26	3	90%
PV12981201042	26	3	90%
PV12981200234	35	4	90%
PV12981200238	27	3	90%
PV12981201308	25	3	89%
PV1298120338	33	4	89%
PV12981200562	33	4	89%
JV12981201070	34	4	89%
PV1298120833	33	4	89%
JV12981201111	34	4	89%
PV12981200449	33	4	89%
PV12981200809	34	4	89%
PV12981200448	31	4	89%
PV12981200410	25	3	89%
PV1298120220	25	3	89%
PV12981200880	34	4	89%
PV12981201050	24	3	89%

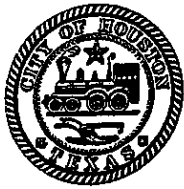
**Appendix 5.2 (Continued)**  
**Compliance Test Results-Exceptions by Voucher**

Voucher Reference	Yes Answers	No Answers	Percent Error Free
JV12981201094	32	4	89%
PV12981200810	31	4	89%
PV12981200647	30	4	88%
PV1298120636	28	4	88%
PV12981200492	29	4	88%
PV1298120741	35	5	88%
PV1298120421	22	3	88%
PV12981200402	29	4	88%
PV12981200418	29	4	88%
PV1298120795	28	4	88%
JV12981200399	28	4	88%
JV12981201052	28	4	88%
PV12981200764	33	5	87%
PV12981201063	27	4	87%
PV12981200763	33	5	87%
PV1298120748	26	4	87%
PV1298120536	26	4	87%
PV12981200595	33	5	87%
PV12981201301	33	5	87%
PV1299120617	26	4	87%
PV1298120055	31	5	86%
PV12981200457	24	4	86%
PV12981200760	30	5	86%
PV12981200490	25	4	86%
PV12981200359	25	4	86%
PV12981201329	32	5	86%
JV12981201082	31	5	86%
PV12981200429	25	4	86%
PV12981200396	24	4	86%
PV1298120715	31	5	86%
PV1298120784	18	3	86%
PV12981201381	30	5	86%
PV12981201446	25	4	86%
PV12981200806	24	4	86%
PV12981200437	32	5	86%
PV1299120603	32	5	86%
PV12981200730	30	5	86%
PV1298120245	22	4	85%
PV12981200759	23	4	85%
PV12981200746	29	5	85%
PV12981200374	23	4	85%
PV12981200566	23	4	85%
PV12991200036	23	4	85%
PV12981200270	23	4	85%
PV1299120559	29	5	85%

**Appendix 5.2 (Continued)**  
**Compliance Test Results-Exceptions by Voucher**

Voucher Reference	Yes Answers	No Answers	Percent Error Free
PV12981200157	31	6	84%
PV12981200456	27	5	84%
PV12981201321	26	5	84%
PV12981200061	26	5	84%
PV1298120685	21	4	84%
PV12981200555	26	5	84%
PV12981201349	25	5	83%
PV1298120148	24	5	83%
JV12981201004	29	6	83%
PV1299120118	25	5	83%
JV12981201028	30	6	83%
PV1298120147	25	5	83%
PV1298120719	27	6	82%
PV12981201055	36	8	82%
PV12981200648	27	6	82%
PV1299120112	28	6	82%
PV12981200154	23	5	82%
PV1299120139	28	6	82%
PV1298120716	18	4	82%
PV12981200826	27	6	82%
PV1298120745	18	4	82%
PV12981200269	25	6	81%
PV1298120796	29	7	81%
PV12981201046	24	6	80%
PV12981200114	24	6	80%
JV12981201009	28	7	80%
PV12981200272	23	6	79%
PV1298120057	22	6	79%
PV12981200394	26	7	79%
PV1298120797	25	7	78%
PV1298120534	21	6	78%
PV1298120700	20	6	77%
PV12981201370	23	7	77%
PV1299120492	20	6	77%
PV12981200021	15	5	75%
PV12981201040	15	5	75%
JV1299120045	20	7	74%

# EXHIBIT 1



# CITY OF HOUSTON

## Houston Fire Department

Lee P. Brown, Mayor

1205 Dart, Houston, Texas 77007 713/247-5000

COUNCIL MEMBERS: Bruce Tatro Michael J. Yarbrough Martha J. Wong Jew Don Boney, Jr. Rob Todd Ray F. Driscoll  
Jean Kelley Felix Fraga John E. Castillo Annise D. Parker Joe Roach Orlando Sanchez Chris Bell Carol G.  
Robinson CITY CONTROLLER: Sylvia R. Garcia

Lester Tyra  
Fire Chief

October 28, 1999

Mr. Ira Wayne McConnell  
Managing Partner  
McConnell Jones Lanier & Murphy  
11 Greenway Plaza, Suite 2902  
Houston, Texas 77046

Dear Mr. McConnell,

The Houston Fire Department has reviewed your audit report on the compliance review of our travel and travel-related expenses for the period July 1, 1997 through September 30, 1998. Although the report listed some audit exceptions, the external auditors of McConnell, Jones, Lanier & Murphy, LLP (MJLM), who conducted the review, found the department in compliance, overall, with the City's travel policy and procedure, A.P. No. 2-5. With regard to the audit exceptions, I offer the following response:

1. **Finding** - MJLM noted one instance in which a spouse's travel expense was not borne by the employee but was charged to the City.

**Response** - The expense pertained to a \$10 exhibit pass for the employee's spouse. The employee is fully aware of the City's policy concerning non-reimbursability of spouse's share of expenses during travel. In fact, the employee indicated on the receipt that "\$10.00 was for wife to get exhibit pass", and, split the meal expenses. However, in preparing the expense report, the employee made an oversight by charging the full registration fee of \$20.00 which included the share of his spouse.

This oversight was brought to the employee's attention and he has reimbursed the City for the amount.

2. **Finding** - The department uses an outdated expense report instead of the one prescribed in the travel policy (94 of the 125 vouchers examined).

**Response** - The department's Accounts Payable Group that prepares travel vouchers has been advised by the Controller's staff who receives and processes these vouchers that the use of the outdated expense report was acceptable. The department continued to use the old form until last week. However, the department now uses the new travel expense record.



COMMAND STAFF: Robert Brin Roger Campbell Barbara Cholette Chris Conesaly John R. Flanagan  
Larry J. Gonzales Fred Louane Herbert Sims Thomas Slagle Dannie Smith Hector Trevino  
FIRE MARSHAL: E.A. Corral

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Officials*

# EXHIBIT 1

October 28, 1999  
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3. **Finding** - In 44 of the 69 instances in which employees traveled by air, the cancelled airline ticket stub was not attached to the TER&L.

**Response** - Agree. Effective October 15, I have required the submission of airline passenger receipt with the travel expense report.

4. **Finding** - For three of five travel vouchers representing travel outside the contiguous United States, neither the Mayor nor the Mayor's designee approved the trip.

**Response** - Agree. This finding pertained to training-related travel of three employees to the same conference in Toronto, Canada in August 1997. The incumbent Fire Chief at that time failed to obtain the Mayor's approval for the trip.

5. **Finding** - Expense reports were completed more than 10 days after the trip in 11 of the 28 instances in which this fact could be determined.

**Response** - Agree. Effective October 15, I have required the submission of travel expense reports within 10 days from date of return. To ensure compliance with this policy, the Division Heads will be accountable for the timely submission of their staff's travel expense reports.

6. **Finding** - MJLM examined the City Controller's log of travel advances noting that six Fire Department advances, issued during the review period, were still outstanding on February 24, 1999.

**Response** - Agree. Effective October 15, I have required the submission of travel expense reports within 10 days from date of return. To ensure timely liquidation of travel advances, the Finance Assistant Director and her Accounts Payable staff will follow-up on outstanding travel advances. Also, the Division Heads will be held accountable for ensuring compliance by their staff with this policy.

7. **Finding** - On nine of the 23 instances in which a City vehicle was used for in-state travel, the vehicles use was not authorized in advance.

**Response** - In the cited instances, it was possible that the Director's verbal approval was obtained. Nevertheless, we have modified the travel authorization form to include a line for requesting approval to use city vehicles. This modification will eliminate any potential oversight for requesting approval of city vehicle use. All department employees have been required to use this form effective October 15.

8. **Finding** - For 27 of the 116 travel vouchers on which meals were charged, the maximum daily meal allowance was exceeded on the day of departure, during full days of travel, or on the day of return.

**Response** - Agree. I have issued Order No. 13 on October 15 to all department employees to clarify the City's travel policy including clarification of the per diem allowance. In this order, I have advised employees that they will be reimbursed for actual meal expenses not to exceed the maximum daily rate of \$40, or, \$50 depending upon travel destination. Further, the Finance Assistant Director and her staff will perform more detailed review of travel expense reports to ensure that employees do not average meal expenses over the entire trip including the day of departure and the day of return.

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Officials*

## EXHIBIT 1

October 28, 1999  
Page 3 of 3

9. **Finding** - For 60 of the 125 vouchers, the authority, the employee or both did not date the Travel Authorization Request. In eight instances, the employee or the authority did not date the TER&L.

**Response** - Agree. Although the policy does not specifically require employees or authorities to date travel forms, I have required in Order No. 15 the dating of travel documents. The department's Accounts Payable Group will ensure that travel documents are dated.

10. **Finding** - Justification for automobile rental was not provided in six of the 29 instances in which it was charged on the expense report.

**Response** - Agree. In cited instances, the employees overlooked to provide justification. In Order No. 13, I have addressed this exception by reminding employees to obtain my approval in advance for car rental and to provide justification on their Travel Authorization Requests. The department's Accounts Payable Group will ensure that justification for car rentals are stated in the Travel Authorization Requests.

11. **Finding** - Travel expenses were misclassified on 11 of the 125 travel vouchers. For example, meetings were classified as training when they did not appear to be training-related.

**Response** - Agree. The department has placed two layers of control to ensure proper coding of travel expenses. The Accounts Payable Group Supervisor is now carefully reviewing documents to ensure proper coding to either training or non-training travel expenses. The documents are passed on to the Division Manager for a second review and final approval.

I am including a copy of Order No. 13 that addresses the above audit exceptions. Also enclosed is a copy of the Travel Voucher Check List that my Finance Division has recently implemented to reduce if not totally eliminate potential audit exceptions in processing travel vouchers.

Further, to ensure that both classified and civilian Fire employees have a good understanding of the City's travel policy and procedures, the Finance Assistant Director will schedule a series of training sessions throughout the department.

I appreciate the opportunity to respond to the audit findings. If you need additional information or clarification to any of my responses, please call me.

Sincerely,



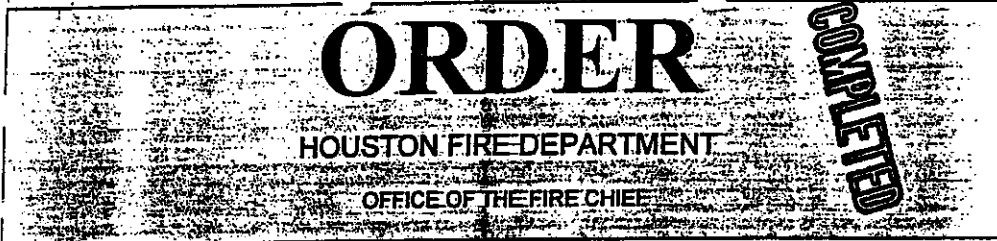
L. W. Tyra,  
Fire Chief

Attachments

cc: Barbara Chelette  
Gracia Rosslow

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Officials*

# EXHIBIT 1



STATION OFFICER:

A. \_\_\_\_\_ B. \_\_\_\_\_ C. \_\_\_\_\_ D. \_\_\_\_\_

ORDER NO. 13

October 15, 1999

TO: ALL OFFICERS AND MEMBERS

SUBJECT: CITY BUSINESS RELATED TRAVEL

A compliance review of our travel and travel-related expenses was recently conducted by the City's Controller's Office. Although, overall, the department was found in compliance with the City's travel policy and procedures, the auditor's noted several instances of departure from the travel policy. To correct these exceptions and to avoid them in the future, all Fire Department classified and non-classified members shall observe the following policy effective immediately:

1. Meal Expenses

Employees will be reimbursed for actual meal expenses. Meal expenses, including taxes and tips, shall not exceed the maximum daily rate of \$40, or, \$50 depending upon the travel destination.

2. Use the attached Summary of Expense form and Travel Expense Summary and Log when requesting travel reimbursement or liquidating your travel advance.
3. Submit your Summary of Expense report and Travel Expense Summary and Log within 10 days from date of your return. Attach appropriate receipts.
4. If traveling by air, save your Airline Passenger Receipt and attach it to your travel expense report.
5. If you are using a City vehicle for in-state travel, obtain the Fire Chief's written approval in advance. Use a City vehicle only when this mode of travel is justified or the most cost effective.
6. If you need a car rental, obtain the Fire Chief's approval in advance by indicating this and provide a justification on your Travel Authorization Request.

(over)

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Officials*

## EXHIBIT 1

7. When you prepare and sign your Travel Authorization Request and Travel Expense reports, do not forget to date it.
8. I do not need to sign your travel expense reports except in two instances:
  1. You have incurred an item of expense that I did not originally approve in your Travel Authorization Request. Nevertheless, your Assistant Fire Chief/Deputy Director must review and approve your expense reports before forwarding them to me for approval.
  2. Your Assistant Fire Chief/Deputy Director is not available to sign your expense reports.

Effectively immediately, I am authorizing the Assistant Fire Chiefs and the Deputy Director of Finance and Administration to approve their staff's Request for Travel Advance, Summary of Expenses Report, and Travel Expense Report and Log upon returning from travel. I will continue to approve Travel Authorization Requests prior to an employee's travel.

In addition to the issues addressed above, all classified and non-classified members shall comply with the other provisions of City of Houston Administrative Procedure 2-5.

If you have questions or need clarification about the travel policy, or, if you need a copy of the policy, please call Gracia Rosslow at 247-8721 or Perfecto B. Fajardo at 247-8724.



L. W. Tyra  
Fire Chief

Attachments

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Officials*



# EXHIBIT 1

## Appendix B

### TRAVEL AUTHORIZATION TO ATTEND CONVENTIONS, CONFERENCES, WORKSHOPS, AND BUSINESS-RELATED MEETINGS

1. \_\_\_\_\_  
Name of employee requesting travel    Department/Division    Org. #
  2. Title of convention/conference/workshop or purpose of business-related travel.
  3. Location, dates, phone number (in event employee must be contacted while traveling).
  4. Topics to be discussed/business to be transacted.
  5. Other department/division employees attending.
  6. Will transportation be required?    \_\_\_\_\_ Yes    \_\_\_\_\_ No  
If yes, provide justification where appropriate  
a. Rental:    \_\_\_\_\_ Yes    \_\_\_\_\_ No  
b. City vehicle – in-state:    \_\_\_\_\_ Yes    \_\_\_\_\_ No  
c. City vehicle – out-of-state:    \_\_\_\_\_ Yes    \_\_\_\_\_ No  
(Mayor's approval required)
  7. Estimated cost of travel:  
Airline/rail travel    \$ \_\_\_\_\_  
Ground transportation (taxi, bus, subway, etc.)    \$ \_\_\_\_\_  
Registration fee    \$ \_\_\_\_\_  
Lodging    \$ \_\_\_\_\_  
Meals    \$ \_\_\_\_\_  
Rental car    \$ \_\_\_\_\_  
Other    \$ \_\_\_\_\_  
**TOTAL**    \$ \_\_\_\_\_
- Approved: \_\_\_\_\_

\_\_\_\_\_  
Employee's Signature & Date

\_\_\_\_\_  
Authorizing Signature & Date

APPENDIX B

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# EXHIBIT 1

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## TRAVEL EXPENSES SUMMARY REPORT & LOG Appendix D SUMMARY OF EXPENSES

NAME OF EMPLOYEE \_\_\_\_\_ DEPARTMENT/DIVISION \_\_\_\_\_  
 TRAVEL DESTINATION \_\_\_\_\_ ORG NO. \_\_\_\_\_ MODE OF TRANSPORTATION \_\_\_\_\_ DATES OF TRAVEL \_\_\_\_\_  
 \_\_\_\_\_

DATE	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
EXPENSES								
Lodging								\$
Meals (total from Section I)								\$
Ground Transportation (total from Section II)								\$
Tips (total from Section III)								\$
Telephone Calls (total from Section IV)								\$
Private auto expenses (Total from Section V x Mileage rate)								\$
Other								
Registration fees								\$
<b>TOTAL TRAVEL EXPENSES</b>								\$
Travel advance								
<b>AMOUNT DUE EMPLOYEE OR AMOUNT TO BE REMITTED BY EMPLOYEE TO CITY</b>								\$

I certify that these expenses were incurred in connection with official business for the City of Houston.

Employee's Signature \_\_\_\_\_

Date \_\_\_\_\_

# EXHIBIT 1

Appendix D (continued)

## TRAVEL EXPENSE SUMMARY & LOG DETAIL OF EXPENSES

NAME \_\_\_\_\_ EMPLOYEE # \_\_\_\_\_

DEPARTMENT \_\_\_\_\_ DIVISION \_\_\_\_\_

PHONE # \_\_\_\_\_ ORG # \_\_\_\_\_

### SECTION I: MEALS

DAY	DATE	BREAKFAST	LUNCH	DINNER	TOTAL
SUNDAY					
MONDAY					
TUESDAY					
WEDNESDAY					
THURSDAY					
FRIDAY					
SATURDAY					
SUNDAY					

### SECTION II: GROUND TRANSPORTATION (personal car, taxi, bus, van, subway, etc.)

DATE	ORIGIN OF TRAVEL	DESTINATION OF TRAVEL	COST

Views of Responsible  
Officials

# EXHIBIT 1

EMPLOYEE NAME \_\_\_\_\_ EMPLOYEE # \_\_\_\_\_

SECTION III: TIPS                      ORG # \_\_\_\_\_

#	DAY	BREAKFAST	LUNCH	SUPPER	TAXI/VAN ETC.	LUGGAGE	ROOM SERVICE	OTHER	TOTAL
	SUNDAY								
	MONDAY								
	TUESDAY								
	WEDNESDAY								
	THURSDAY								
	FRIDAY								
	SATURDAY								

**SECTION IV: TELEPHONE CALLS**

DATE & TIME OF CALL	FIRM/PERSON CALLED CITY, STATE	PHONE NUMBER

**SECTION V: PRIVATE AUTO MILEAGE**

DATE	CITY OF HOUSTON WORK LOCATION	DESTINATION	NUMBER OF MILES

APPENDIX B

*Views of Responsible Officials*