

CLAYTON COUNTY BOARD OF COMMISSIONERS

Work Session  
5:30 PM

January 10, 2023

A G E N D A

**I. CALL TO ORDER:**

**II. PRELIMINARY ITEMS FOR NEXT BOC MEETING:**

1. Preliminary Items for January 17, 2023

**III. WORK SESSION DISCUSSION ITEMS:**

1. Discussion on Mountain View Area Development (Kevin Ross, Airport FastPark)
2. Update on Mauldin & Jenkins Audit (Legal Department)
3. Electric Vehicle Charging Stations (Kevin Avjin, EOSLinkx)

This a proposal from EOSLinkx on the demand for EV Charging Stations and expressed interest in installing EV Charging Stations on Clayton County Government sites. According to data, there are only 4 EV charging stations in the entire county. The company has a 4 slide PowerPoint to show as strictly informational. There is no impact to the budget as the company requests to install the EV stations free of charge. The company has met with Community Development and OED to discuss the ordinance and points to consider. The OED is bringing this item for discussion as more motorists will exit into Clayton County if they knew they could recharge their vehicle. Additionally, the EV industry shows rapid growth and is gaining interest as EV manufacturing in the state has increased exponentially.

4. Clayton County Public Schools Internship (Human Resources)
5. Presentation on Robert's Rules of Order (Chairman Turner)

# Clayton County Travel and Training Audit

Update Presentation to the Board

January 10, 2023





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## I. Scope

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- In September of 2022, Clayton County retained M&J to conduct an evaluation of the County's training and travel costs between July 1, 2018 through July 31, 2022.
- The objective of the assessment is to review the expenses incurred as well as the County's relevant policies and procedures related to training and travel.
- Specifically, M&J is in the process of:
  - Reviewing County provided financial information
  - Categorizing identified costs by different logical groupings and analyze data to identify trends
  - Understand the County's governing requirements for training and travel costs
  - Assess relevant training and travel compliance with applicable governing laws and regulations
  - Compare supporting documentation to the County's established approval and management practices,
  - Compare existing practices and procedures to leading practices and develop meaningful recommendations to improve/enhance operations and management





## I. Scope (continued)

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- The Scope is divided into two Segments:
  - Segment A:
    - Board of County Commissioners;
    - 3 Executive Management positions (CFO, COO, and Chief Staff Attorney);
    - Approximately 25 Department Heads;
    - Payments to College, Universities, and Institutes;
    - Transactions signed off by CFO, COO, and Chairman Turner under Section 2-115 of the Clayton County Ordinance between January 1, 2017, and July 31, 2022
  - Segment B:
    - All remaining County employees not included in Segment A





## II. Approach

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- Received report of all Segment A employee travel expenses
  - Organized list by employee
- Created employee travel expenses Excel repository
- Reviewed Clayton County Travel Policy
- Performed Travel Expense Testing
  - Dates and purpose of travel
  - Estimated and actual claim dates
  - Expenses by category
  - Clayton County direct payment
  - Documentation of return of funds for overpayments
  - Supporting documentation for applicable expenditures
    - § Receipts
    - § Agendas
    - § Certified statements for missing receipts





## II. Approach (continued)

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- Identified samples for Hotel Per Diem Testing
  - Selected expense claims to confirm with the GSA per diem requirement in the Lodging Section of the Travel Policy
- Performed Hotel Per Diem Testing
  - Destination
  - GSA per diem daily rate
  - Average room rate for the employee's stay
  - Percent difference between the GSA rate and actual stay rate
  - Supporting documentation for applicable expenditures
    - § Travel authorization form
    - § Required signatures





### III. Segment A Travel Expenses

Segment A Travel Expense Claims – At a Glance (July 1, 2018 – July 31, 2022)

	# of Expense Claims
Department Heads	169
COO	23
CFO	23

	# of Expense Claims
Board Chair	18
Board Members	55
Chief Staff Attorney	4

Totals:

- 292 Expense Claims
- 115 Hotel Per Diem Samples







## IV. Progress to Date

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### Travel Testing

- 292/292 (100%) of Expense Claims tested
  - Approximately 99% reviewed for quality control
- 113/115 (98%) Hotel Per Diem Samples tested
  - Approximately 98% reviewed for quality control

### Training Testing

- 62/227 (27%) of Payments to Education tested
  - Includes degree-awarding colleges, universities and institutes

### Section 2-115 Testing

- Developed testing methodology





## V. Themes to Date

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### Common Themes

- Inconsistent Documentation
  - Hotel receipts vs. confirmations
  - Conference agendas
  - Certified statements for missing receipts
  - Documentation of return of funds for overpayments
- Inconsistent Prior Approvals
  - Prior approval for hotels over GSA rate
  - Deluxe hotel rooms, Comfort+ airplane seats, etc.
  - Privately-owned vehicles, mileage within 10 miles of home/office

