



State of California—Health and Human Services Agency  
Department of Health Care Services



GAVIN NEWSOM  
GOVERNOR

October 15, 2020

Tony Hobson, Ph.D.  
Behavioral Health Director  
Plumas County Behavioral Health  
270 County Hospital Road, Suite 109  
Quincy, CA 95971

**PLUMAS COUNTY BEHAVIORAL HEALTH DEPARTMENT  
MENTAL HEALTH SERVICES ACT FISCAL AUDIT  
FISCAL PERIOD ENDED JUNE 30, 2017**

We have examined the Revenue and Expenditure Report and other financial records pursuant to the Mental Health Services Act (MHSA) for the above-referenced fiscal period. We made our examination under the authority of Welfare and Institutions (W & I) Code Sections 14124.2 and 5897(d); and, accordingly, included such tests of the accounting records and such other auditing procedures, as we considered necessary under the circumstances.

An Exit Conference was held with the County on October 4, 2018. Prior to the Exit Conference, the County received a report of the preliminary findings. During the Exit Conference, the audit team discussed the findings in the report and gave the County the opportunity to submit additional documentation. The findings in the report reflect the evaluation of all relevant information received prior and subsequent to the Exit Conference.

Please review the enclosed report. The report includes findings and recommendations. A Plan of Correction (POC) is required for all items and must be submitted to DHCS within sixty (60) calendar days of receipt of this report. DHCS will review the POC. If DHCS determines the POC is not sufficient, the county shall propose an alternative corrective action plan to DHCS. Attached are POC instructions (Enclosure 1) and a POC template (Enclosure 2). Note: the POC template will be sent separately via email and the completed POC and supporting evidence of correction must be submitted electronically to DHCS at [MHSA@dhcs.ca.gov](mailto:MHSA@dhcs.ca.gov). In the subject line place the county name and Fiscal POC (i.e., Lakeland County Fiscal POC). DHCS is required to post on its Internet website the Finding Report and any POC (Welfare and Institutions Code Section 5897(e)).

Tony Hobson, Ph.D.  
October 15, 2020  
Page Two

If you disagree with the findings, you may appeal by submitting a statement of disputed findings. This written notice of disagreement must be received by the Department within sixty (60) calendar days from the day you receive this letter.

The POC and statement of disputed findings (if applicable) must be sent electronically to: [MHSA@dhcs.ca.gov](mailto:MHSA@dhcs.ca.gov). If you should have any questions regarding the POC and Appeal process you may e-mail those to that same, aforementioned email address.

If you have questions regarding this report, you may call the Audits Section-Specialty Mental Health at telephone number (415) 557-0189.

Jeff Vogel, Chief  
Audits Section - Specialty Mental Health  
Financial Audits Branch

Certified

cc: [MHSA@dhcs.ca.gov](mailto:MHSA@dhcs.ca.gov)

**REPORT ON THE  
MENTAL HEALTH SERVICES ACT (MHSA)  
REVENUE AND EXPENDITURE REPORT REVIEW**

**PLUMAS COUNTY MENTAL HEALTH  
QUINCY, CALIFORNIA**

**FISCAL PERIOD ENDED  
JUNE 30, 2017**

**Audits Section—Specialty Mental Health  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief:** [REDACTED]  
**Audit Manager:** [REDACTED]  
**Auditors:** [REDACTED]

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

**FINDING NO. 1: CONTRACT AWARDING POLICY NOT FOLLOWED**

The County's Purchasing Policy for contracts exceeding \$10,000 requires competitive bidding and Board of Supervisor (BOS) approval. The policy includes certain exceptions in which written sole source justification or waiver of competitive bidding should be submitted to the Purchasing Agent or BOS.

The County did not follow this policy as it did not use a competitive bidding process or obtain sole source justification or waivers. Supporting documentation for eight sampled Mental Health Services Act (MHSA) contract awards exceeding \$10,000 each were reviewed. All eight had no evidence to support that the County followed either the protocol for a competitive bidding process or documented the sole source justification/waiver of competitive bidding.

County's documents only showed that the BOS approved the contracts. County representatives stated that "Given the purchasing policy is a Board of Supervisors policy, the Board has the ability to waive the policy on any contract which they approve, and can do so by approving the contract at a meeting. If all of these contracts, which were in excess of \$10,000 where presented to the BOS for approval, their approval shows a waiver of the competitive bidding process."

The above statement is not consistent with the County's policy. The policy does not allow the BOS to waive the policy itself. If BOS' approval represented a waiver of the competitive bidding process, then County would not have been required to follow the competitive bidding process at all. Even though the purchasing policy is a BOS policy, BOS cannot override it without supporting documentation and justification. Policies and procedures are made to be followed, not to be overridden. Otherwise, it may indicate a serious internal control weakness.

**CONCLUSION**

The County did not follow the competitive bidding process or document the sole source justification/waiver of competitive bidding when awarding contracts over \$10,000.

**AUDIT AUTHORITY**

- Performance contract between the Department and County, contract number 16-93133, Exhibit A, 5. A 1) i, and Exhibit A, 5. B 5) vii
- State Administrative Manual (SAM) Section 20060, Internal Control
- State Contracting Manual, Vol.1, Chapter 5 – Competitive Bidding methods

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

- County's Purchasing Policy, adopted August 16, 2015

**RECOMMENDATION**

For contracts exceeding \$10,000, County must follow the protocol for competitive bidding, scoring, evaluation, and selection process, or document and retain the sole source justification/waiver of competitive bidding.

**FINDING NO. 2: INAPPROPRIATE CONTRACT EXPENDITURES**

County reported contract expenditures in Account 521900, Professional Services. The Department reviewed the MHSA general ledger (GL), invoices, contract agreements, the MHSA FY 2014-2017 Three-Year Plan, the MHSA FY 2015/16 Annual Updates, and the MHSA FY 2016/17 Annual Updates. The review disclosed variances in Community Services and Supports (CSS), Prevention and Early Intervention (PEI), and Workforce Education and Training (WET) as follows:

<b>CSS</b>				
Contract #	Reported FY 16/17 MHSA Expenditures	Audited FY 16/17 MHSA Expenditures	Variance	Explanation
MH15172800	290,300	0	(290,300)	Non-MHSA
PCBH1618WRD	51,695	0	(51,695)	Non-MHSA
PCBH1617ERNST	24,400	5,350	(19,050)	Non-MHSA
PCBH1720KING	80,149	42,961	(37,188)	Non-MHSA
MHSA1417PRS-YPS	58,777	0	(58,777)	Incorrect Component
PCBH1617PCIRC-CSS	220,458	248,486	28,028	Under- reported
PCBH1617TSLB-MW	70,580	0	(70,580)	Non-MHSA
MHSA1417RHC	45,000	22,500	(22,500)	Incorrect Component
PCBH1617LIZS.1	3,000	0	(3,000)	Incorrect Component
PCBH1617BENB	3,000	0	(3,000)	Incorrect Component
BH1617WILLOWGLEN	12,034	2,846	(9,188)	Non-MHSA
PCMH-PCPHA-MHSA- MOU	0	64,747	64,747	Incorrect Component
<b>TOTAL</b>	<b>859,393</b>	<b>386,890</b>	<b>(472,503)</b>	

**PLUMAS COUNTY  
 MENTAL HEALTH SERVICES ACT  
 REVENUE AND EXPENDITURE REPORT REVIEW  
 MANAGEMENT FINDINGS AND RECOMMENDATIONS  
 FISCAL YEAR ENDED JUNE 30, 2017**

<b>PEI</b>				
Contract #	Reported FY 16/17 MHA Expenditures	Audited FY 16/17 MHA Expenditures	Variance	Explanation
MHSA1417RHC	0	22,500	22,500	Incorrect Component
MHSA1417PRS- YPS	0	58,777	58,777	Incorrect Component
PCMH-PCPHA- MHA-MOU	64,747	0	(64,747)	Incorrect Component
<b>TOTAL</b>	<b>64,747</b>	<b>81,277</b>	<b>16,530</b>	

<b>WET</b>				
Contract #	Reported FY 16/17 MHA Expenditures	Audited FY 16/17 MHA Expenditures	Variance	Explanation
PCBH1617LIZS.1	2,320	5,320	3,000	Incorrect Component
PCBH1617BENB	0	3,000	3,000	Incorrect Component
<b>TOTAL</b>	<b>2,320</b>	<b>8,320</b>	<b>6,000</b>	

The Department also noted that County made an advance payment of \$1,000,000, the contract maximum for development and implementation of Plumas County Wellness Centers, to contractor CalMHA (contract number MHA1517CALMHA) on 6/24/2015. The contract term was from 6/15/2015 to 6/30/2017. The subcontractor invoiced contractor for services performed throughout the contractor term and were paid subsequently. The advance payment resulted in FY 15/16 and FY 16/17 expenditures being reported in FY 14/15.

**CONCLUSION:**

County inappropriately reported contract expenditures in MHA GL. Based on the above findings, the Department proposed adjustments in program expenditures totaling (\$472,503), \$16,530, and \$6,000 in CSS, PEI, and WET, respectively (Audit Adjustment Nos. 2,5,7).

**PLUMAS COUNTY  
 MENTAL HEALTH SERVICES ACT  
 REVENUE AND EXPENDITURE REPORT REVIEW  
 MANAGEMENT FINDINGS AND RECOMMENDATIONS  
 FISCAL YEAR ENDED JUNE 30, 2017**

**AUDIT AUTHORITY**

- Welfare and Institution Code, Section 5892 (g)
- CCR, Title 9, Section 3510, (a) (2)
- Accounting Standards and Procedures for Counties published by State Controller’s Office (SCO)
- Performance contract between the Department and County, Contract Number 16-93133, Exhibit A, 5. B. 7) d
- MHSUDS Information Notice No. 17-049
- Annual MHSA Revenue and Expenditure Report Instruction Manual for Fiscal Year 2016-17

**RECOMMENDATIONS**

1. County should correct the records and provide evidence of correction in the Plan of Correctin (POC).
2. County should ensure that:
  - a) MHSA expenditures are consistent with the MHSA three-year plan or plan update.
  - b) Expenditures are reported in the appropriate MHSA component.
  - c) Expenditures are reported in the period that the liability is incurred.
  - d) Expenditures, if not directly identifiable, are allocated to the benefitting programs through an acceptable allocation methodology.

**FINDING NO. 3: BUDGETARY ENTRIES RECORDED AS EXENDITURES**

Budgetary transfer entries were recorded as expenditures in the County’s MHSA GL, including CSS, Innovation (INN), and PEI as follows:

Account	Date	Expenditures			Total
		CSS	INN	PEI	
580000 Transfer	7/14/17	7,870			47,870
580002 Transfer	7/14/17	40,000			
580003 Transfer Admin (70570)	7/10/17	260,000	26,950	55,790	342,740
<b>Total</b>		<b>307,870</b>	<b>26,950</b>	<b>55,790</b>	<b>390,610</b>

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

The Department reviewed the backup documents and disclosed that transfers totaling \$47,870 were for bed days and \$342,740 for administration. The transfer amounts were not actual expenditures, but based on budget amounts.

**CONCLUSION:**

The reported administration and bed day transfers were budgeted, not actual expenditures. Based on the above findings, the Department proposed adjustments in program expenditures totaling (\$307,870), \$(55,790), and \$(26,950) in CSS, PEI, and INN, respectively (Audit Adjustment Nos.1, 4, 6).

**AUDIT AUTHORITY**

- California Code of Regulations (CCR), Title 9, Section 3510, (a)
- MHSUDS Information Notice No. 17-049
- Annual MHSA Revenue and Expenditure Report Instruction Manual for Fiscal Year 2016-17
- Performance contract between the Department and County, Contract Number 16-93133, Exhibit A, 5. B. 7) d
- Accounting Standards and Procedures for Counties, published by SCO

**RECOMMENDATIONS**

1. County should correct the records and provide evidence of correction in the POC.
2. County should report actual expenditures incurred, not budgeted expenditures.

**FINDING NO. 4: DISTRIBUTION OF MHSA FUNDS RECEIVED AND INTEREST EARNED**

MHSA funds received by the County, and interest thereon, must be distributed to the local Mental Services Fund among the MHSA components in accordance with Welfare and Institutions Code, section 5892(f) and MHSUDS Information Notice No. 17-049.

The County did not distributed funds as specified in the above requirements. The Department reconciled MHSA fund distributions among the State Controller's Office's (SCO's) remittance advices, County's bank statements, and County's MHSA revenue GL, and traced interest apportioned to the MHSA revenue GL.



**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

The reconciliation disclosed the following:

- a) INN funds totaling \$92,259.58 were all reported in the CSS component (department no. 70571) instead of the INN component (department no. 70571A).
- b) Two MHA fund deposits, \$137,603.48 and \$249, 379.12 with deposit date of 6/15/2017 and 7/14/2017, respectively, were reported in CSS. County did not allocate and report the funds among CSS, INN, and PEI.
- c) County did not allocate interest earned on MHA funds to the appropriate MHA components, including CSS, INN, and PEI. Instead all MHA interest earnings were reported in CSS.

**CONCLUSION:**

MHA funds received and interest were not distributed to MHA components as required by W&I Code, section 5892(f) and MHSUDS Information Notice No. 17-049 . For the above findings a) and b), the Department proposed adjustments in revenues totaling (\$189,005), \$77,396, and \$111,609 in CSS, PEI, and INN, respectively (Audit Adjustment Nos. 9-11).

**AUDIT AUTHORITY**

- Welfare and Institution Code, Section 5892
- MHSUDS Information -Notice No. 17-049
- Performance contract between the Department and County, contract number 16-93133, Exhibit A, 5. B 4) b
- Annual MHA Revenue and Expenditure Report Instruction Manual for Fiscal Year 2016-17, Page 10 (MHSUDS Information Notices No. 17-049, Enclosure 2)

**RECOMMENDATIONS**

1. The County should correct previous MHA funds received, calculate and allocate interest earned distributions among components.
2. The County should develop and implement procedures to ensure ongoing distributions are made in the required proportions.

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

**FINDING NO. 5: ISSUES ON MHSA ANNUAL UPDATES**

The Department tested and reviewed three programs the County subcontracted to community providers:

- a) The Community Connection Program under CSS (contract no. MHSA1417PRS-CC)
- b) The ancillary support services program under CSS (contract no. PCBH1617PCIRC-CSS)
- c) The Youth Prevention Services Program under PEI (contract no. MHSA1417PRS-YPS)

The Department compared the contract agreements, the MHSA FY 2016/17 Annual Update, the MHSA FY 2017/18 Annual Update, and the outcome which was also reported on Annual Updates. The following issues were noticed:

- The MHSA FY 2016-17 Annual Update did not indicate the number of children, adults, and seniors to be served in FY 2016/17 by each program.
- For the Community Connection Program, the outcome reported in the MHSA FY 2016/17 and FY 2017/18 Annual Updates included activities which were not included in the Scope of Work of the contract agreement. These activities included Public Service Announcements on local radio station and press releases, presentations to partner service organizations, presentations and community events for outreach, Member Swap Meet 'N' Eat social events, and member appreciation brunch.
- For the Youth Prevention Services Program, the MHSA Annual Updates did not report on the achievement of performance outcomes for the whole contract term (6/15/15 to 6/30/17). The FY 2017-18 Annual Update reported outcome for FY 2016/17, yet the FY 2016/17 Annual Update did not report any outcome for FY 2015/16.

**CONCLUSION**

The MHSA Annual Updates need improvements.

**AUDIT AUTHORITY**

- W&I Code Section 5847 (e)
- W&I Code Section 5848 (c)

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

- Contract agreement with Plumas Rural Services (contract # MHS1417PRS-CC), Exhibit A – Scope of Work

**RECOMMENDATIONS**

County should prepare annual updates in accordance with required rules and regulations:

- Each update shall indicate the number of children, adults, and seniors to be served for each applicable program.
- Each update shall include reports on the achievement of performance outcomes for services.

**FINDING NO. 6: INTERNAL CONTROL DEFICIENCIES**

The Department noted the following deficiencies in County's internal controls over expenditures:

- a) The MHSA Client Request for Ancillary Support forms did not require the signature of the approvers. Also, the travel reimbursements and purchase payments required signatures of the claimant and the Fiscal Officer or Director, but not the signature of the supervisor. Immediate supervisor approval is necessary to prevent misuse of MHSA funds since the immediate supervisor is best situated to ensure expenditures are for intended MHSA Program purposes.
- b) The purpose for purchases was either not identified (Amazon card purchases), or not clearly identified (purchase orders) on claim forms. For example, the purpose "for client services activities" wasn't clear and did not identify a benefitting MHSA program within a component.
- c) County did not have a policy and procedure for gas card purchases. There used to be a mileage log book in every County vehicle, documenting the date, time, purpose of trip, mileage, odometer, and employee initials. However, due to employee complaints, in FY 2017/18 County simplified the procedures to have vehicle supervisor record only the odometer reading at the end of each calendar year. Without a policy and procedure for purchases and without logging detail information regarding the use of County vehicles, inappropriate purchases/usage could occur and not be detected.

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

- d) A five day airport parking and rental car charge claimed was personal in nature. Their personal car was parked at the airport and a rental car was used for three days before the conference started and three days after the conference ended. In another case, a one day rental car use was personal in nature due to the training ending the previous day. In both cases, the car rental was not necessary since the conferences were held in the hotel where employees stayed.
- e) Meals claimed for reimbursement were not justified because lunches were either included in the registration or the conference/training had ended the previous day, or in one case meals were two days after the conference/training had ended.
- f) Lodging costs claimed were not justified because the conferences/trainings ended on the day of the stay. In another case there was no lodging receipt to support the claim, only a reservation confirmation that could have easily been cancelled.
- g) Employees stayed at hotels with rates ranging from \$155.82 per night to \$312.62 which exceeded the applicable State rates. County's Travel and Business Expense Reimbursement policy limited lodging reimbursement to actual cost incurred. There was no set maximum lodging reimbursement rates.
- h) Training was for three days, yet the former Behavior Health (BH) Director checked out of the hotel on the second day. No explanation was provided on travel reimbursement form. Certificate of Completion was not included in backup as evidence of completion of training.
- i) The former BH Director claimed roundtrip mileage reimbursement of \$598.32, or 1,108 miles between the County office in Quincy and a conference in Garden Grove, while his primary residence was in Marina, next to Monterey. In another instance, he claimed round trip mileage between Quincy and Marina, while the training was in Elk Grove. Mileage should be computed between the conference/training site and his residence or County Office, whichever is closer.

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

- j) Certificates of Completion were sometimes not included in backup documents for training related travel reimbursements. County's Travel and Business Expense Reimbursement Policy did not require the submission of certificate of completion for training related travel reimbursement. Without the certificate of completion, there is no evidence that the employee has indeed completed the training as intended and the expenditures were proper.
- k) In one case, an employee went to a training in Berkeley, while the same training was also provided in Sacramento, a closer and more prudent alternative to Berkeley.
- l) A dinner meeting was held in a restaurant, which included the former BH Director, the former BH Deputy Director, and the former BH Program Manager, and a trainer, to discuss training needs of staff and the County's attempt to get a whole person grant. The dinner meeting was not justified because the meeting did not have to be conducted in person during the trainer's stay in the County. The meeting could take place by conference call. In addition, for the business meal there was no evidence of pre-approval from the County Administrative Officer (CAO) or the Board.
- m) County staff took clients to a Shakespeare Festival in Ashland, Oregon. The out of state trip is not a prudent use of public funds. Additionally, there was no evidence of prior written approval from department head included in the backup for reimbursement.
- n) County did not effectively monitor contract maximums. Two contracts, PCBH1617PCIRC-CSS and MHSA1517CALMHSA, exceeded contract maximums by \$23,624 and \$5,000, respectively. No amendments were made to account for these overpayments.

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

- o) County's accounting system identified contractors, but generally not the contract numbers. In one case, an incorrect contract number was reported in GL. Without a contract number, it is difficult to track expenditures for a particular contract or to detect posting errors, especially when a contractor has multiple contracts with the County. Incorrect contract number leads to incorrect information.

**CONCLUSION**

The County did not establish and implement sufficient internal controls to safeguard MESA funds and ensure funds are used for their intended purposes. Based on the above findings, the Department proposed adjustments in expenditures totaling (\$11,914) and (\$2,844) in CSS and WET, respectively (Audit Adjustment Nos.3 and 8).

**AUDIT AUTHORITY**

- Performance contract between the Department and County, contract number 16-93133, Exhibit A, 5. A 1) i, and Exhibit A, 5. B 5) vii
- State Administrative Manual (SAM) Section 20060, Internal Control, and Section 0727, Business-Related Meals
- Travel Reimbursement policy, published by California Department of Human Resources
- County's Cardholder Procedures of the County's Employee Credit Card Program Policies and Procedures
- County's Travel and Business Expense Reimbursement Policy
- County's Meal Reimbursement Policy

**RECOMMENDATIONS**

The County should strengthen its system of internal controls to prevent and detect errors, irregularities, abuse, and misuse of funds, including but not limited to the following:

- a) Establish or revise its policies and procedures accordingly to provide compliance with applicable laws, criteria, standards, and requirements.
- b) Monitor the system of internal controls periodically to ensure that employees follow the policies and procedures in performance of duties and functions.

**PLUMAS COUNTY  
MENTAL HEALTH SERVICES ACT  
REVENUE AND EXPENDITURE REPORT REVIEW  
MANAGEMENT FINDINGS AND RECOMMENDATIONS  
FISCAL YEAR ENDED JUNE 30, 2017**

- c) Establish an effective system of internal review, including requiring the immediate supervisor to review and approve purchases/ reimbursements. The review and approval should be evidenced by signature on the appropriate County forms, such as the claim form, the travel reimbursement form, the MHSA Client Request for Ancillary Support form, and the In-County Mileage & Travel Log with Personal Vehicle form.
- d) Include all necessary supporting documents in purchasing claims or travel reimbursement, including clear purposes and the benefitting programs for the purchases, the original itemized receipts, certificate of completion for training taken, prior approval for out-of-state travel and business meal expenses. All necessary explanations and justifications for non-conforming to the policies and procedures must be documented.
- e) Set the maximum short-term lodging reimbursement rates based on the State lodging rate criteria.
- f) Ensure that travel reimbursements are for expenses incurred for conducting County business. No personal expenses are allowed.
- g) Ensure reimbursement for transportation expenses are based on the method of transportation that is in the best interest of the State/County.
- h) Ensure that business meals and out-of-state travel are justified. Out-of-state travel has to be mission critical or in the best interest of the State/County.
- i) Claimed expenditures for use of County vehicles must document and log the detailed information needed to support these claims, including the date, time, purpose of trip, mileage, odometer, and employee.
- j) Monitor contracts to ensure that contractors comply with the applicable contract terms and provisions.
- k) Develop an accounting systems that is adequate to track expenditures, particularly contract expenditures by including the specific contract numbers and vendor accounts.