



ALEX ALFORD

CLERK OF COURTS & COUNTY COMPTROLLER, WALTON COUNTY, FLORIDA

April 5, 2022

Mr. Alex Alford, Clerk of Courts & County Comptroller

RE: Examination of Potential Asset Misappropriation

Pursuant to the provisions of Section 125.01(1)(s), Florida Statutes, Article V, Section 16 and Article VIII, Section 1(d), Constitution of the State of Florida, the Internal Audit Department has conducted examination procedures for the Clerk of Courts & County Comptroller (the Clerk). This examination was predicated upon an anonymous report to Clerk's Fraud, Waste, and Abuse hotline alleging improprieties on the part of Walton County Board of County Commissioners.

Our examination was conducted in accordance with lawful fraud examination techniques, which include, but are not limited to, examination of books and records, voluntary interviews of appropriate personnel, and other such evidence-gathering procedures necessary under the circumstances.

Attached is Internal Audit's report which outlines the results of our examination.

Respectfully,

Kelly Cornelius, CPA, CFE, CFF, CVA, CGMA, CPM
Director of Internal Audit
Walton County Clerk of Courts and County Comptroller

REPLY TO:

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I. Background

On January 31, 2022, the Clerk of Court & County Comptroller (the Clerk) and Internal Audit received an anonymous report to the Fraud, Waste & Abuse hotline from an unidentified source. The reporter alleged certain improprieties regarding the use of County vehicles and purchasing cards by certain members of the Walton County Board of County Commissioners.

Based upon this initial predication, a fraud examination was conducted, which included reviews of relevant records and interviews of appropriate personnel.

II. Executive Summary

The fraud examination commenced when the Clerk and Internal Audit received a report from an unidentified reporter who provided the following statements:

- *Primary Issue:* Theft
- *Person's Engaged in this Behavior:* William McCormick, County Commissioner, District 1
Danny Glidewell, County Commissioner, District 2
- *Specific or Approximate Time this Incident Occurred:* Since January 2019
- *Details:* "Since January 2020, the caller has seen Danny and William abuse their privileges by using County vehicles for personal use and as well as obtaining mileage payment for their personal vehicles. Danny and William use the County's vehicles to go to the liquor store and use the County's credit card to purchase alcohol."

Internal Audit requested additional details from the reporter on February 2, 2022. Specifically, Internal Audit requested photos of vehicle usage, dates/times of vehicle usage, asset numbers observed on vehicles, dates/times of improper purchases, etc. to aid in our examination. As of April 5, 2022 additional information has not been provided.

To provide a comparative analysis, Internal Audit included all current commissioners in the scope of our examination. Internal Audit reviewed purchasing card transactions and supporting documentation for all current commissioners for the period of October 1, 2018 through January 31, 2022. All transactions were compared to the County Purchasing Card Policy. While not specifically mentioned in the anonymous report, all available travel vouchers for the period of October 1, 2019 through January 31, 2022 were also reviewed.

Purchasing card transactions were identified that are unallowable per the County Purchasing Card Policy, and in certain instances, Florida Statute. Purchasing card transactions were also identified that violated the County Travel Policy by lacking travel vouchers. Details of these transactions are included at Section V.

Internal Audit reviewed available documentation regarding the use of County vehicles along with Annual Mileage Certifications for all current commissioners for the period of October 1, 2018 through January 31, 2022. Based on the limited documentation available and the lack of policies and procedures, Internal Audit was unable to substantiate the reporter's claim; however, we did summarize the information we were able to collect. Details of our examination are included at Section V.

III. Scope

The objectives of Internal Audit were as follows:

- Determine the existence of possible misuse of County purchasing cards by County Commissioners as predicated upon an anonymous report alleging improprieties on the part of two commissioners.
- Determine the existence of possible misuse of County vehicles by County Commissioners as predicated upon an anonymous report alleging improprieties on the part of two commissioners.
- Internal Audit's investigation of purchasing card transactions and vehicle usage will cover October 1, 2018 through January 31, 2022 for all current County Commissioners in order to review complete fiscal years to present.
- Internal Audit will review Reimbursement of Travel Expense Vouchers for the abbreviated period of October 1, 2019 through January 31, 2022, as these were not included in the initial report but may provide additional substantive information.
- To provide a comparative analysis, Internal Audit will include all current County Commissioners in the scope of our examination.

IV. Approach

Team Members: Kelly Cornelius, Director of Internal Audit
Lindsay Barnes, Internal Audit

Procedures: As part of the examination of this matter, the team took the following actions:

- Obtained, reviewed, and analyzed memoranda pertaining to the anonymous report described previously
- Obtained, reviewed, and analyzed the following documents:
 - Walton County Purchasing Card Policy PP-025
 - Walton County Travel Policy – 10.25.16
 - Purchasing Card Transactions and supporting documentation for the period of October 1, 2018 through January 31, 2022 for each of the following current County Commissioners:
 - District 1: William McCormick
 - District 2: Danny Glidewell
 - District 3: Michael Barker
 - District 4: Trey Nick
 - District 5: Tony Anderson
 - Reimbursement of Travel Expenses Vouchers (Travel Vouchers) and supporting documentation for the period of October 1, 2019 through January 31, 2022 for each current County Commissioner, along with each Commissioner's Aide as follows:
 - District 1: Breezy Adkinson
 - District 2: Teresa Lowery
 - District 3: Teresa Crawford
 - District 4: Scott Brannon
 - District 4: Gary Mattison
 - District 5: Laura Ekstrom
 - Annual Mileage Certifications for all current County Commissioners for fiscal years 2019 through 2021
 - Payments of monthly mileage stipends for all current County Commissioners for the period of January 1, 2019 through January 31, 2022
 - Asset numbers of vehicles located at County Commissioner offices

- Maintenance records of vehicles located at County Commissioner offices for the period of January 1, 2020 through January 31, 2022
- Fuel records of vehicles located at County Commissioner offices for the period of October 1, 2018 through January 31, 2022
- Fuel usage logs for all current County Commissioners and Aides for the period of October 1, 2018 through January 31, 2022

Individuals Interviewed: Internal Audit interviewed the Clerk of Courts Director of Administration and the Clerk of Courts Finance Manager to gain an understanding of how purchasing card payments and monthly mileage stipends are processed. Documentation requests were also made through the Clerk of Courts Finance Manager.

V. Findings

Based on the documentation reviewed, information collected, and interviews conducted during the course of the examination, Internal Audit finds as follows:

Improper Use of Purchasing Cards

Based on review of purchasing card transactions for all current County Commissioners for the period of October 1, 2018 through January 31, 2022 Internal Audit found the following discrepancies which are summarized below.

a. Purchasing Cards Utilized for Unallowed Expenses

Purchases of individual meals on purchasing cards are prohibited. Per the Walton County Purchasing Card Policy, personal charges (such as room service) should not be charged on the purchasing card (P-Card). Additionally, meals are covered under the Travel Policy’s per diem rules and should not be charged on the P-Card. Meal charges have been outlined below, including one instance where the individual meal also included alcohol. We noted another instance where an itemized receipt for a bar and liquor store purchase was not provided. Per the memo provided by the cardholder, this purchase was for snacks. Unallowable meals that were reimbursed by the cardholder are identified at *Attachment A – Purchasing Card Discrepancies*.

Cardholder Name	Date	Vendor	Meal Amount
Danny Glidewell	03/05/19	The Embassy Row Hotel	80.10
Danny Glidewell	01/18/22	AC Hotel Tallahassee	18.13
Tony Anderson	09/19/19	Hutchinson Shores Resort & Spa	27.00
Trey Nick	09/20/19	Hutchinson Shores Resort & Spa	30.89
Trey Nick	10/18/19	Washington Court Hotel	25.00
Trey Nick	03/16/21	Aloft	10.00
Trey Nick	01/19/22	AC Hotel Tallahassee	29.73
Trey Nick	01/31/22	Ares Hotels and Ticket	30.50
William McCormick	11/09/21	Bootlegger's Bar and Liquor	7.71
William McCormick	01/03/22	Maderas	46.98
William McCormick	01/05/22	Boardwalk Burgers	18.98

Per the Walton County Purchasing Card Policy, all purchasing card transactions are exempt from state and local use tax. The policy also states that it is the responsibility of the cardholder to ensure that no sales tax is charged when making purchases. Upon interviews with Clerk Finance, this only applies to purchases made within the state of Florida and, while the cardholder may request exemption, it does not have to be

honored in other states. The transactions identified in the table below were purchases within the State of Florida that included sales tax. Taxes that were reimbursed by the cardholder are identified at *Attachment A - Purchasing Card Discrepancies*.

Cardholder Name	Date	Vendor	Sales Tax Amount
Danny Glidewell	01/31/20	Residence Inn Tallahassee	2.26
Danny Glidewell	08/19/21	Walgreens.com	3.14
Danny Glidewell	09/23/21	PGA National Resort	22.75
Danny Glidewell	11/08/21	Reservations.com	172.06
Danny Glidewell	12/10/21	Renaissance World Golf	Unknown - no support
Danny Glidewell	01/07/22	Remarkable	38.29
Michael Barker	11/08/21	Reservations.com	172.06
Tony Anderson	07/02/21	Hyatt Regency Orlando	1.76
Trey Nick	12/03/19	Hilton Sandestin	18.04
Trey Nick	08/24/21	The Bay Restaurant	11.38
Trey Nick	12/10/21	Walmart Community/SYNCB	4.92
Trey Nick	01/20/22	AC Hotel Tallahassee	51.13
Trey Nick	01/20/22	AC Hotel Tallahassee	Unknown - memo
William McCormick	01/13/21	Dollar General	Unknown - memo
William McCormick	02/01/21	Publix	0.84
William McCormick	03/25/21	McDonald's	3.18
William McCormick	08/12/21	Dollar General	3.06
William McCormick	09/28/21	Dollar General	0.21
William McCormick	09/28/21	98 BBQ	17.99
William McCormick	09/30/21	Sweet Southern Comfort	2.80
William McCormick	11/23/21	Publix	4.84
William McCormick	01/19/22	AC Hotel Tallahassee	83.01

We also identified charges for preferred seating on airline flights. Per the Walton County Travel Policy, all travel by common carrier shall be reimbursed only at the coach fare rate, except when the coach fare is not available, as certified in writing by the common carrier. Section 112.061(7), Florida Statute also stipulates that the most economical method of travel should be utilized for each trip. If transportation other than the most economical class is incurred the statute states that the charges in excess of the most economical class shall be refunded by the traveler. The transactions identified below did not include justification to substantiate that the purchase was the most economical option available at time of booking.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	07/12/19	American Airlines	44.12
Danny Glidewell	07/15/19	American Airlines	44.12
Danny Glidewell	09/30/19	Delta	39.98
Danny Glidewell	11/15/19	Delta	45.00
Danny Glidewell	11/15/19	Delta	45.00
Danny Glidewell	01/28/22	American Airlines - Buisness Class	575.20
Danny Glidewell	01/28/22	American Airlines - Buisness Class	575.20
Tony Anderson	01/16/19	American Airlines	109.30
Tony Anderson	01/16/19	American Airlines	109.30
Tony Anderson	06/12/19	American Airlines	157.05
Tony Anderson	06/12/19	American Airlines	162.82
Tony Anderson	06/18/19	American Airlines	19.66
Tony Anderson	07/12/19	American Airlines	44.12
Tony Anderson	07/12/19	American Airlines	44.12

Cardholder Name	Date	Vendor	Amount
Tony Anderson	10/07/19	Delta	39.99
Tony Anderson	10/07/19	Delta	39.99
Tony Anderson	10/17/19	Delta	39.99
Tony Anderson	10/17/19	Delta	39.99
Tony Anderson	11/15/19	Delta	45.00
Tony Anderson	11/15/19	Delta	45.00
Trey Nick	02/21/19	American Airlines	120.20
Trey Nick	02/21/19	American Airlines	120.20
Trey Nick	06/25/19	American Airlines	188.15
Trey Nick	07/08/19	American Airlines	75.17
Trey Nick	08/22/19	Delta	248.00
Trey Nick	08/27/19	American Airlines	44.12
Trey Nick	08/27/19	American Airlines	44.12
Trey Nick	10/07/19	Delta	39.99
Trey Nick	10/07/19	Delta	39.99
Trey Nick	10/07/19	Delta	39.99
Trey Nick	10/17/19	Delta	16.99
Trey Nick	01/17/20	American Airlines	70.60
Trey Nick	01/17/20	American Airlines	35.30
Trey Nick	01/17/20	American Airlines	35.30
Trey Nick	03/01/20	American Airlines	16.80
Trey Nick	03/01/20	American Airlines	16.80
Trey Nick	07/07/21	American Airlines	17.64
Trey Nick	07/07/21	American Airlines	17.64
Trey Nick	01/31/22	American Airlines - Buisness Class	575.20
William McCormick	01/31/22	American Airlines - Buisness Class	575.20

The Purchasing Card Policy prohibits fuel purchases for County vehicles while traveling locally. Additionally, the County maintains fuel sites across the County that are to be utilized to fuel County vehicles. We noted that following instances where purchasing cards were used at local fuel pumps when the initial point of travel was DeFuniak Springs, Florida.

Cardholder Name	Date	Vendor	Amount
William McCormick	01/18/22	CEFCO #0407 Defuniak Springs	50.05
Trey Nick	12/03/20	Texaco 0359423	16.30
Trey Nick	12/08/20	76-Big Boss 3055	5.01
Trey Nick	07/08/21	Circle K # 09083	68.67

We identified two charges for airline baggage that were incurred for someone who was not a County employee. Per policy, only authorized business purchases may be completed with a P-Card. These charges were identified by the Clerk Finance Department and refunded.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	03/06/19	American Airlines	30.00
Danny Glidewell	03/06/19	American Airlines	30.00

Per Walton County Travel Policy, it is the sole responsibility of the traveler to cancel any reservations made for a trip and document the reason for the cancellation with the approving authority. It further states that any expenses/reservations not refunded by the vendor to the County will be due to be repaid to the County by the traveler.

A transaction for a hotel room was identified where no itemized receipt was submitted. The memo provided for support states that the room was cancelled and that the charge would be refunded. As of March 2, 2022 a refund has not been received.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	12/10/21	Renaissance World Golf	361.04

A transaction was identified where a hotel was booked in December but the conference to be attended was scheduled for January. The error was not identified by the cardholder prior to the hotel check-in date, thus a cancellation fee was incurred. As of March 14, 2022 a refund has not been received.

Cardholder Name	Date	Vendor	Amount
Michael Barker	12/04/21	AC Hotel Tallahassee Florida	208.00

We identified two charges for attending the 2019 Florida Association of Counties Legislative Conference where the flight times do not correspond with the conference dates. Per the conference materials provided, the conference dates were March 4, 2019 at 9:00am to March 6, 2019 at 5:00 pm. The flights purchased were for an arrival of March 4, 2019 at 2:45pm and a departure of March 6, 2019 at 11:42am. A luggage charge was incurred on March 3, 2019 that does not correspond with the purchased flights. Only one hotel stay was incurred for the trip with charges beginning March 3, 2019 through March 5, 2019, which is also inconsistent with the purchased arrival flights. A hotel no-show fee for the second room was incurred on March 6, 2019. As of March 14, 2022, evidence of a refund could not be located. No explanation could be found in supporting documentation for the inconsistent dates.

Cardholder Name	Date	Vendor	Amount
Trey Nick	01/16/19	American Airlines	419.80
Trey Nick	01/16/19	American Airlines	419.80
Trey Nick	03/03/19	American Airlines	30.00
Trey Nick	03/06/19	The Embassy Row Hotel	841.44
Trey Nick	03/06/19	The Embassy Row Hotel	280.48

We identified two charges for attending the 2020 Florida Association of Counties Legislative Conference where the dates of the hotel stays were inconsistent with the conference materials. The materials cite conference dates of December 2, 2020 through December 4, 2020, however the hotel stays were November 30, 2020 through December 3, 2020. Additional documentation was not provided with the purchasing card statement or the travel vouchers to justify an additional hotel night prior to the conference.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	12/04/20	Hyatt Regency Jacksonville	707.56
Danny Glidewell	12/04/20	Hyatt Regency Jacksonville	662.56

We noted a hotel charge for the 2020 National Association of Counties Conference that was inconsistent when compared to other commissioners who attended. One Commissioner's rooms for himself and his aide was significantly more than the other attendees. The Travel Policy states that the traveler shall select lodging which is the most economical available. The original two flights purchased for the conference were \$597.60. Changes were made to the original flight reservations incurring additional fees of \$850.02. Preferred seating fees of \$174.80 were also incurred. Justification for the fees in excess of other travelers was not provided nor was a travel voucher submitted.

Cardholder Name	Nights Stayed	Total Hotel Cost	Cost per Night	Original Flight Cost	Additional Flight Cost	Preferred Seating	Total Cost of Flight	Total Cost
Trey Nick	4	2,731.20	682.80	298.80	425.01	87.40	811.21	3,542.41
Trey Nick	4	2,731.20	682.80	298.80	425.01	87.40	811.21	3,542.41
Total Trip Cost		5,462.40		597.60	850.02	174.80	1,622.42	7,084.82
Comparative Trip 1	5	1,494.35	298.87	248.61	640.02	-	888.63	2,382.98
Comparative Trip 1	5	1,494.35	298.87	248.61	640.02	-	888.63	2,382.98
Total Trip Cost		2,988.70		497.22	1,280.04	-	1,777.26	4,765.96
Comparative Trip 2	unknown	1,494.35	unknown	298.60	305.00	-	603.60	2,097.95
Comparative Trip 2	7	2,092.09	298.87	298.60	-	-	298.60	2,390.69
Total Trip Cost		3,586.44		597.20	305.00	-	902.20	4,488.64

One Commissioner's charges incurred for the 2021 Florida Association of Counties Trust (FACT) Risk Management Conference were inconsistent with other travelers. Neither itemized hotel folios nor travel vouchers were submitted for the charges. Per the memos provided by the cardholder, the six charges were for three hotel rooms and two sets of parking fees. The charges identified as hotel rooms were more than those of other attendees' who were charged \$40 after the portion paid by FACT. The hotel did not charge parking for the event. The \$40 charge identified as parking in the memo is indicative of an additional room fee. Internal Audit was unable to determine who stayed in each of the rooms or the nature of the \$65.24 charge. At time of charge, the Commissioner employed 2 aides. Additionally, the charges appear to include sales tax.

Cardholder Name	Nights Stayed	Cost Per Night	Total Room Cost	Parking Fee
Trey Nick	unknown	unknown	148.04	-
Trey Nick	unknown	unknown	148.04	-
Trey Nick	unknown	unknown	148.04	-
Trey Nick	unknown	unknown	196.38	-
Trey Nick	-	-	-	40.00
Trey Nick	-	-	-	65.24
County Employee 1	2	40.00	80.00	-
County Employee 2	2	40.00	80.00	-
County Employee 3	2	40.00	80.00	-
County Employee 4	2	40.00	80.00	-

The Purchasing Card Policy states that the P-Card is to be used for business related expenses and services with no greater than a \$500 per transaction limit depending on departmental needs, with the exception of travel expenses. We noted the following charge that did not include authorization or justification to exceed the \$500 limit.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	01/07/22	Remarkable	585.29

A charge for an additional return flight (\$368) on November 6, 2019 for the Housing and Health Peer Exchange was incurred. The original flight (\$558) was purchased on October 17, 2019 with a return flight of November 7, 2019. Neither the submitted travel voucher nor supporting documentation provide explanation for incurring the cost of an additional return flight.

Cardholder Name	Date	Vendor	Amount
Tony Anderson	11/06/19	Delta	368.00

Four charges were incurred where the cardholder has indicated that the parking charges were unauthorized and that a refund would be received. The Purchasing Card Policy states that in cases of disputed transactions, the cardholder must complete a Statement Dispute Form documenting the reason for the disputed item and other transaction details. The cardholder must submit the form to the P-Card Administrator who will deal directly with the bank and the vendor. The cardholder will assist in ensuring that appropriate credits for the reported disputed items or billing errors appear on subsequent statements. Statement Dispute Forms were not completed by the cardholder. As of March 15, 2022, a refund has not been received nor has the cardholder requested a new card as a result of unauthorized charges.

Cardholder Name	Date	Vendor	Amount
Michael Barker	03/16/21	Aloft	16.00
Michael Barker	01/28/22	Aloft	12.00
Michael Barker	01/28/22	Aloft	12.00
Michael Barker	01/28/22	Aloft	12.00

A charge incurred on August 10, 2021 did not have an itemized receipt. Per the memo provided on September 17, 2021, this was an accidental personal charge for a funeral arrangement. The charge was not reimbursed until January 25, 2022.

Cardholder Name	Date	Vendor	Amount
Trey Nick	08/10/21	Sw *Soiree LLC	75.00

A charge was incurred at a hotel within Walton County. No documentation was provided to justify the necessity of the charge. Taxes incurred for the stay were reimbursed on January 4, 2020.

Cardholder Name	Date	Vendor	Amount
Trey Nick	12/03/19	Hilton Sandestin	165.39
Trey Nick	12/06/19	Hilton Sandestin	16.65

The Purchasing Card Policy also states that online purchases are not allowed. The majority of transactions reviewed were via online transactions. As such, these charges were not separately identified.

b. Purchasing Card Transactions Without Itemized Receipts

Walton County's Purchasing Card Policy states that when a receipt can not be found or reprinted by a vendor a Missing Documentation Form must be completed. Per policy, a Missing Documentation Form may only be used twice in one fiscal year. If use of the form occurs more than twice in one fiscal year, the cardholder's account will be suspended until the end of the fiscal year.

No Missing Documentation Forms were utilized during the period of our review, but rather memos were provided. The table below notes cardholder's who exceeded two missing receipts within a fiscal year. Per the Clerk Finance Department, cardholder accounts were not suspended by County Purchasing.

Cardholder Name	Period	Number of Memos
Danny Glidewell	10/01/18 - 09/30/19	5
Danny Glidewell	10/01/19 - 09/30/20	17
Danny Glidewell	10/1/20 - 9/30/21	0
Danny Glidewell	10/01/21 - 01/31/22	3
Michael Barker	10/1/20 - 9/30/21	0
Michael Barker	10/1/21 - 1/31/22	2
Tony Anderson	10/1/18 - 9/30/19	0
Tony Anderson	10/1/19 - 9/30/20	0

Cardholder Name	Period	Number of Memos
Tony Anderson	10/1/20 - 9/30/21	0
Trey Nick	10/01/18 - 09/30/19	9
Trey Nick	10/01/19 - 09/30/20	4
Trey Nick	10/01/20 - 09/30/21	5
Trey Nick	10/01/21 - 01/31/22	8
William McCormick	10/01/20 - 09/30/21	4
William McCormick	10/01/21 - 01/31/22	8

The Purchasing Card Policy requires an itemized receipt, not just a credit card transaction slip. The following table summarizes purchasing card transactions identified by Internal Audit where itemized receipts were not provided.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	03/04/20	Hilton International	1,494.35
Danny Glidewell	09/23/21	PGA National Resort	372.75
Danny Glidewell	12/10/21	Renaissance World Golf	361.04
Tony Anderson	03/06/20	Hilton International	1,494.35
Trey Nick	03/11/19	Americana Hotel	543.60
Trey Nick	03/11/19	Americana Hotel	543.60
Trey Nick	02/07/20	Hotels.com	5,462.40
Trey Nick	03/02/20	Young, Michael	20.50
Trey Nick	01/20/22	AC Hotel Tallahassee	460.13
William McCormick	09/30/21	Sweet Southern Comfort	49.22
William McCormick	01/31/22	Ares Hotels and Ticket	1,656.97

c. Purchasing Card Transactions with No Supporting Documentation

The following purchasing card transactions had no supporting documentation, Missing Documentation Form, or memo provided. Per discussion with the Clerk Finance Department, the cardholder account was not suspended by County Purchasing.

Cardholder Name	Date	Vendor	Amount
Trey Nick	03/02/19	American Airlines	95.04
Trey Nick	03/02/19	American Airlines	95.04
Trey Nick	03/02/19	American Airlines	628.81
Trey Nick	03/02/19	American Airlines	628.81
Trey Nick	03/06/19	American Airlines	30.00
Trey Nick	03/06/19	ExxonMobil 47925037	32.31
Trey Nick	03/14/19	American Airlines	70.00

d. Use of Purchasing Cards by Others

Walton County's Purchasing Card Policy states:

The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Delegating the use of the P-Card to another employee is strictly prohibited.

Internal Audit identified the following instances where it appears that a Walton County employee other than the cardholder initiated a purchase.

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	01/16/19	American Airlines	246.61
Danny Glidewell	07/15/19	American Airlines	44.12

Cardholder Name	Date	Vendor	Amount
Danny Glidewell	07/15/19	American Airlines	558.59
Danny Glidewell	10/24/19	National Association of Counties	980.00
Tony Anderson	01/16/19	American Airlines	109.30
Tony Anderson	01/16/19	American Airlines	306.60
Tony Anderson	06/11/19	NACO	560.00
Tony Anderson	06/18/19	American Airlines	19.66
Tony Anderson	06/18/19	American Airlines	428.00
Tony Anderson	06/20/19	NACO	560.00
Tony Anderson	07/12/19	American Airlines	44.12
Tony Anderson	07/12/19	American Airlines	538.59
Tony Anderson	10/07/19	Delta	588.00
Tony Anderson	10/07/19	Delta	39.99
Tony Anderson	10/29/19	National Association of Counties	490.00
Trey Nick	02/21/19	American Airlines	120.20
Trey Nick	02/21/19	American Airlines	493.60
Trey Nick	06/25/19	National Association of Counties	1,120.00
Trey Nick	07/08/19	American Airlines	75.17
Trey Nick	08/21/19	FSBPA	425.00
Trey Nick	08/21/19	FSBPA	425.00
Trey Nick	09/30/19	Delta	421.00
Trey Nick	10/07/19	Delta	39.99
Trey Nick	10/07/19	Delta	588.00
Trey Nick	10/07/19	Delta	588.00
Trey Nick	10/07/19	Delta	39.99
Trey Nick	10/17/19	Delta	479.00
Trey Nick	11/01/19	Gulf Power Company	275.00
Trey Nick	11/19/19	Delta	373.00
Trey Nick	01/14/20	National Association of Counties	1,030.00
Trey Nick	02/26/21	Florida Association of Counties, Inc.	75.00
Trey Nick	07/07/21	American Airlines	17.64

e. Other

The following section outlines other charges identified that, while not specifically addressed in the Purchasing Card Policy, Internal Audit considers to be inconsistent with best practices.

We identified charges that were described as meals for Board of County Commissioner meetings, other meetings during business hours, or snacks for a commissioner's office. The policy does not specifically address meals for commissioners during scheduled Board meetings, other meetings, or snacks for their offices, however it does disallow individual meals.

Cardholder Name	Date	Vendor	Amount
Michael Barker	05/05/21	Walmart	31.73
Trey Nick	08/24/21	The Bay Restaurant	219.57
Trey Nick	12/10/21	Walmart Community/SYNCB	124.87
William McCormick	01/13/21	Dollar General	79.56
William McCormick	02/01/21	Publix	52.36
William McCormick	03/25/21	McDonald's	48.47
William McCormick	04/05/21	Dollar General	53.50
William McCormick	08/12/21	Dollar General	70.86
William McCormick	09/28/21	Publix	16.65
William McCormick	09/28/21	98 BBQ	313.54
William McCormick	09/28/21	Dollar General	3.21

Cardholder Name	Date	Vendor	Amount
William McCormick	09/30/21	Sweet Southern Comfort	49.22
William McCormick	11/23/21	Publix	103.97
William McCormick	12/06/21	Dollar General	54.55

Car wash charges were identified during our review. In accordance with Florida Statute 112.061(7)(f), for each year of our review all current County Commissioners completed an Annual Mileage Allowance Certification to receive a stipend to mitigate the cost of driving their personal vehicle for local business. Policy states that when a stipend is received, a County vehicle should only be utilized when traveling outside Walton County. As such, use of a County vehicle should be limited. Justifications for the need for monthly, recurring car wash memberships was not provided with the purchasing card support.

Cardholder Name	Date	Vendor	Amount
William McCormick	10/06/21	A Proper Wash	39.99
William McCormick	11/06/21	A Proper Wash	39.99
William McCormick	12/06/21	Quick & Clean	39.99
William McCormick	01/06/22	Quick & Clean	39.99
Trey Nick	12/10/21	Quick & Clean - Niceville	25.00

A complete detail of all purchasing card discrepancies is included at Attachment A – Purchasing Card Discrepancies.

Lack of Reimbursement of Travel Expense Vouchers (Travel Vouchers)

The Purchasing Policy states that any travel expenditures that are charged to the P-Cards should also be included on the employee’s Travel Voucher form to account for the total trip cost. Additionally, the Walton County Travel Policy states:

The Walton County travel reimbursement form shall be used by all travelers when requesting reimbursement for travel expenses. No travel expenses shall be reimbursed unless it is requested on the established form and is accompanied by an approved authorization to travel as previously stated in Part III. The Walton County travel reimbursement form will show the entire cost of the trip and will aid the Board of County Commissioners in budgeting for future conferences.

Florida Statute 112.061(11)(b) states:

The Department of Financial Services shall furnish a uniform travel voucher form which shall be used by all state officers, employees, and authorized persons when submitting travel expense statements for approval and payment. No travel expense statement shall be approved for payment by the Chief Financial Officer unless made on the form prescribed and furnished by the department. The travel voucher form shall provide for, among other things, the purpose of the official travel and a certification or affirmation, to be signed by the traveler, indicating the truth and correctness of the claim in every material matter, that the travel expenses were actually incurred by the traveler as necessary in the performance of official duties, that per diem claimed has been appropriately reduced for any meals or lodging included in the convention or conference registration fees claimed by the traveler, and that the voucher conforms in every respect with the requirements of this section. The original copy of the executed uniform travel authorization request form shall be attached to the uniform travel voucher on file with the respective agency.

Travel vouchers were not submitted for the following purchasing card transactions.

	Commisioner	Number of Transactions	Dollar Value of Transactions
Fiscal Year 10/1/19 -9/30/20	William McCormick	-	-
	Danny Glidewell	63	14,070.64
	Michael Barker	-	-
	Trey Nick	30	12,192.49
	Tony Anderson	6	2,951.62
Fiscal Year 10/1/20 -9/30/21	William McCormick	5	446.32
	Danny Glidewell	7	810.45
	Michael Barker	4	300.00
	Trey Nick	7	597.94
	Tony Anderson	-	-
Fiscal Year 10/1/21 -1/31/22	William McCormick	8	3,071.79
	Danny Glidewell	8	3,036.56
	Michael Barker	2	10.75
	Trey Nick	15	3,604.58
	Tony Anderson	-	-

Without a submitted travel voucher Internal Audit was not always able to determine the necessity of the charge or verify that the trip occurred.

A complete detail of all missing travel vouchers is included at *Attachment B – Missing Travel Vouchers*.

Use of County Vehicles

In accordance with Florida Statute 112.061(7)(f), for each year of our review all current County Commissioners completed an Annual Mileage Allowance Certification to receive a stipend to mitigate the cost of driving their personal vehicle for local business. Policy states that when a stipend is received, a County vehicle should only be utilized when traveling outside Walton County. Internal Audit obtained Annual Mileage Allowance Certifications for each current County Commissioner and verified that for each applicable year of our review certifications were received. We also verified that stipend payments were paid monthly to each commissioner while in office. Internal Audit also obtained a listing of vehicles utilized by Commissioner Offices from Fleet Maintenance. A summary is included below.

Commissioner	Aide(s)	Vehicle BCC Asset #	Annual Mileage Certification		
			2019	2020	2021
William McCormick	Breezy Adkinson	10076	N/A	N/A	X
Danny Glidewell	Teresa Lowery	7306	X	X	X
Michael Barker	Teresa Crawford	5028	N/A	N/A	X
Trey Nick	Scott Brannon	9125/8332	X	X	X
	Gary Mattison				
Tony Anderson	Laura Ekstrom	4881	X	X	X

Internal Audit reviewed maintenance records for vehicles identified by Fleet Maintenance as having been utilized by Commissioner Offices. When oil changes are performed at Fleet Maintenance, mileage at the time of service is recorded. Internal Audit calculated average miles per vehicle based on these maintenance records. A summary of our review is included on the following page.

Commissioner	Aide	Vehicle BCC Asset #	Miles Between Oil Changes	Months Between Oil Changes	Average Miles per Month
William McCormick	Breezy Adkinson	10076	6,926	5.90	1,173.90
Danny Glidewell	Teresa Lowery	7306	Only one oil change		
Michael Barker	Teresa Crawford	5028	5,541	10.00	554.10
Trey Nick	Scott Brannon	9125	5,100	11.90	428.57
	Gary Mattison	8332	12,000	22.60	530.97
Tony Anderson	Laura Ekstrom	4881	No oil change records		

Vehicle number 4881 above had no oil changes performed during our review period. Vehicle number 7306 had only received one oil change during our review period. As such, calculations could not be performed for these two vehicles.

The FuelMaster software program is utilized to record fueling of vehicles at County fuel pumps. Each approved employee is issued a unique identification number (FuelMaster ID) to enter when using the fuel pumps. At the time of fueling the employee enters their FuelMaster ID, the asset number of the vehicle, and the vehicle's current mileage per the odometer. Internal Audit calculated average miles per vehicle based on these FuelMaster records. Total milage and months utilized per vehicle were calculated by taking odometer readings and fueling dates per the first and last fuelings within each Commissioner's term in office ending with January 31, 2022. A summary of our review is included below.

Commissioner	Aide	Vehicle BCC Asset #	Total Mileage per FM	Months per FM	Average miles per month
William McCormick	Breezy Adkinson	10076	14,313	14.76	969.51
Danny Glidewell	Teresa Lowery	7306	10,806	37.80	285.88
Michael Barker	Teresa Crawford	5028	6,777	14.67	461.87
Trey Nick	Scott Brannon	9125	16,586	38.44	431.52
	Gary Mattison	8332	6,760	19.53	346.05
Tony Anderson	Laura Ekstrom	4881	4,451	36.36	122.42

The schedule below summarizes the number of fuelings at County-maintained fueling sites based upon the vehicle asset number entered at the time of fueling.

	District	Commissioner Vehicle BCC Asset # per Fleet	Asset Description	Total Fueling Transactions
Fiscal Year 10/1/18 -9/30/19	1	10076	2020 Ford F150 Crew Cab 4x4	-
	2	7306	2009 ,Ford Explorer 4x2	12
	3	5028	2004 ,TRAILBLAZER EXT LS 2WD	11
	4	9125	2018 ,FORD EXPLORER 4DR	13
	4	8332	2014 ,PICKUP, F-150 4X4SS RCAB	-
	5	4881	2004 ,TRAIL BLAZER LT 2WD	3
Fiscal Year 10/1/19 -9/30/20	1	10076	2020 Ford F150 Crew Cab 4x4	3
	2	7306	2009 ,Ford Explorer 4x2	5
	3	5028	2004 ,TRAILBLAZER EXT LS 2WD	16
	4	9125	2018 ,FORD EXPLORER 4DR	15
	4	8332	2014 ,PICKUP, F-150 4X4SS RCAB	1
	5	4881	2004 ,TRAIL BLAZER LT 2WD	1

	District	Commissioner Vehicle BCC Asset # per Fleet	Asset Description	Total Fueling Transactions
Fiscal Year 10/1/20 -9/30/21	1	10076	2020 Ford F150 Crew Cab 4x4	43
	2	7306	2009 ,Ford Explorer 4x2	4
	3	5028	2004 ,TRAILBLAZER EXT LS 2WD	26
	4	9125	2018 ,FORD EXPLORER 4DR	18
	4	8332	2014 ,PICKUP, F-150 4X4SS RCAB	15
	5	4881	2004 ,TRAIL BLAZER LT 2WD	-
Fiscal Year 10/1/21 -1/31/22	1	10076	2020 Ford F150 Crew Cab 4x4	10
	2	7306	2009 ,Ford Explorer 4x2	2
	3	5028	2004 ,TRAILBLAZER EXT LS 2WD	8
	4	9125	2018 ,FORD EXPLORER 4DR	7
	4	8332	2014 ,PICKUP, F-150 4X4SS RCAB	2
	5	4881	2004 ,TRAIL BLAZER LT 2WD	16

The schedule below summarizes the number of fuelings at County-maintained fueling sites based upon the assigned FuelMaster ID's entered at the time of fueling.

District	Commissioner	Fuel Master ID	Commissioner Vehicle BCC Asset # per Fleet	Other Vehicle BCC Asset #	Total Fueling Transactions
1	William McCormick	91869	10076	-	1
1	Breezy Adkinson	35926	10076	-	49
1	Breezy Adkinson	35926	-	8563	1
1	Breezy Adkinson	35926	-	8332	8
2	Danny Glidewell	91522	7306	-	18
2	Teresa Lowery	43431	7306	-	2
3	Michael Barker	Not in FM	5028	-	-
3	Teresa Crawford	Not in FM	5028	-	-
4	Trey Nick	Not in FM	9125	-	-
4	Scott Brannon	09742	8332	-	8
4	Scott Brannon	09742		4623	44
4	Scott Brannon	09742		5084	33
4	Scott Brannon	09742		9125	18
4	Scott Brannon	09742		9281	4
4	Scott Brannon	09742		10033	1
4	Scott Brannon	09742		10074	23
4	Scott Brannon	09742		10076	2
4	Gary Mattison	Not in FM	9125	-	-
5	Tony Anderson	27205	4881	-	-
5	Tony Anderson	27205		3764	5
5	Tony Anderson	27205		4660	1
5	Tony Anderson	27205		5244	1
5	Tony Anderson	27205		8713	1
5	Tony Anderson	27205		8731	1
5	Tony Anderson	27205		8748	1
5	Tony Anderson	27205		9024	30
5	Tony Anderson	27205		9221	1
5	Tony Anderson	27205		9294	3
5	Laura Ekstrom	09795	4881	-	-

VI. Conclusion

Purchasing card transactions were identified that are unallowable per the County Purchasing Card Policy, and in certain instances, Florida Statute. Purchasing card transactions were also identified that violated the County Travel Policy by lacking travel vouchers. Details of these transactions are included at Section V.

Internal Audit reviewed available documentation regarding the use of County vehicles along with Annual Mileage Certifications for all current commissioners for the period of October 1, 2018 through January 31, 2022. Based on the limited documentation available and the lack of policies and procedures, Internal Audit was unable to substantiate the reporter's claim; however, we did summarize the information we were able to collect. Details of our examination are included at Section V.

Attachment A - Purchasing Card Discrepancies

District 1 - William McCormick													
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes	
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support			
Fiscal Year 2021 (10/1/20 - 09/30/21)													
01/08/21	Week's Pharmacy	62.76									X		Missing receipt. Per memo, charge at pharmacy is for thermometer for temperature checks at office. Reprint receipt subsequently provided is not itemized. Written note on receipt says, "masks." Unable to determine if sales tax charged.
01/13/21	Dollar General	79.56						X				X	Missing receipt. Per memo, charge is to replace water, plates, cups, utensils, napkins and bowls for BCC meeting 1/12/21. Appears to include sales tax. Policy is unclear regarding meals for meetings and snacks for offices.
02/01/21	Publix	52.36		X				X					Per description, charge is for food for mobility plan meeting at Freeport BCC Boardroom 2/2/21. Sales tax included. Identified and reimbursement requested by Clerk Finance. Reimbursement of sales tax (\$.84) received 2/23/21. Policy is unclear regarding meals for meetings and snacks for offices.
03/25/21	McDonald's	48.47		X				X					Per description, charge is for food for BCC land use hearings in South Walton. Sales tax included. Identified and sales tax reimbursement requested by Clerk Finance. Reimbursement (\$3.18) received 4/27/21. Policy is unclear regarding meals for meetings and snacks for offices.
04/05/21	Dollar General	53.50		X									Per description, charge is for snacks and drinks for Commissioner's office. Policy is unclear regarding meals for meetings and snacks for offices.
07/02/21	Shell Oil 575424831	43.91										X	Missing receipt. Per memo, charge is for fuel to attend FAC Annual Legislative Conference.
07/30/21	S&S Electronics	16.04										X	Missing receipt. Per memo, charge is for an audio adapter for laptop. Unable to determine if sales tax charged.
08/12/21	Dollar General	70.86		X				X					Majority of purchase was for snacks and drinks (\$55.45). Sales tax included. Identified and sales tax reimbursement requested by Clerk Finance. Reimbursement (\$3.06) received 9/23/21. Policy is unclear regarding meals for meetings and snacks for offices.
09/28/21	98 BBQ	313.54		X				X					Per description, charge is for food for 9/28/21 BCC meeting. Sales tax included. Identified and sales tax reimbursement requested by Clerk Finance. Reimbursement (\$17.99) received 10/26/21. Policy is unclear regarding meals for meetings and snacks for offices.
09/28/21	Dollar General	3.21						X				X	Per description, charge is for utensils for meal at boardroom. Sales tax included. Identified and sales tax reimbursement requested by Clerk Finance. Reimbursement (\$.21) received 10/26/21. Policy is unclear regarding meals for meetings and snacks for offices.
09/28/21	Publix	16.65		X									Per description, charge is for food at BCC meeting 9/28/21. Policy is unclear regarding meals for meetings and snacks for offices.
09/30/21	Sweet Southern Comfort	49.22		X				X	X				Per description, charge is the purchase of a dessert tray for retirement party. Itemized receipt not provided. Sales tax included. Identified and sales tax reimbursement requested by Clerk Finance. Reimbursement (\$2.80) received 10/26/21. Policy is unclear regarding food for parties.
Fiscal Year 2021 Number of Memos												4	

Attachment A - Purchasing Card Discrepancies

District 1 - William McCormick												
Date	Vendor	Amount	Pcard Violations per Policy								Notes	
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		Other
Fiscal Year 2022 (10/1/21 - 01/31/22)												
10/06/21	A Proper Wash	39.99									X	Per description, charge is for a car wash for County vehicle #10076.
11/06/21	A Proper Wash	39.99								X	X	Missing receipt. Per memo, this is a recurring charge for A Proper Car Wash for BCC #10076.
11/09/21	Bootlegger's Bar and Liquor	7.71		X	X					X		Missing receipt. Charge identified by Clerk Finance on statement at which time a memo was provided. Per memo, inadvertent charge for chips and cokes that will be refunded. Reimbursement was received 1/7/22.
11/23/21	Publix	103.97		X				X				Per description, charge is for purchase of food for BCC meeting 11/23/21 at South Walton Annex. Sales tax included. Identified and sales tax reimbursement requested by Clerk Finance. Reimbursement (\$4.84) received on 12/16/21. Policy is unclear regarding meals for meetings and snacks for offices.
12/06/21	Dollar General	54.55		X								Per description, charge is for snacks for commissioner office meetings. Policy is unclear regarding meals for meetings and snacks for offices.
12/06/21	Quick & Clean	39.99								X	X	Missing receipt. Per memo, this is a recurring charge for A Proper Car Wash for BCC #10076.
01/03/22	Delta	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee.
01/03/22	Maderas	46.98		X	X							Purchase is for an unallowed individual meal while traveling to California and includes alcohol. Clerk Finance identified and has requested reimbursement. As of 3/2/22 charge has not been reimbursed.
01/05/22	Boardwalk Burgers	18.98		X						X		Missing receipt. Per memo, charge is for meal during economic development site visit to American Metal Bearings in California. Clerk Finance identified and requested reimbursement. Reimbursement received 3/4/22.
01/06/22	Quick & Clean	39.99								X	X	Missing receipt. Per memo, this is a recurring charge for car wash for BCC #10076.
01/18/22	CEFCO #0407 DeFuniak Springs	50.05			X							Charge is for fuel at CEFCO #0417 in DeFuniak Springs, FL. Per policy, vehicles should be fueled at a County-owned tank. As of 3/2/22 charge has not been reimbursed.
01/19/22	Cot-Bloxham Pkg Lot	11.00								X		Missing receipt. Per memo, charge is for parking for BCC #10076 at FAC Legislative Day 2022.
01/19/22	AC Hotel Tallahassee	83.01						X				Per description, charge is for a hotel stay for FAC conference in Tallahassee. Hotel folio includes sales tax (\$83.01). Does not appear that a reimbursement has been requested. As of 3/2/22 taxes have not been reimbursed.
01/31/22	American Airlines	575.20									X	Charge includes preferred seating on flight (business class). No explanation for the necessity of the additional fee was provided.
01/28/22	Aloft	12.00								X		Missing receipt. Per memo, charge is for parking while attending the 2022 FSU Rural Counties Day.
01/31/22	Ares Hotels and Ticket	1,656.97							X			Per description, charge is for a hotel to attend the 2022 NACO Annual Legislative Conference. Supporting documentation is from time of booking. As of 3/25/22 a travel voucher with hotel folio has not been provided.
Fiscal Year 2022 Number of Memos										8		

Attachment A - Purchasing Card Discrepancies

District 2 - Danny Glidewell			Pcard Violations per Policy									Notes
Date	Vendor	Amount	Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support	Other	
Fiscal Year 2019 (10/01/18 - 09/30/19)												
01/16/19	American Airlines	246.61				X						Flight appears to be purchased by someone other than the cardholder.
03/06/19	RPS Destin Ft. Walton Beach	40.47							X			Missing receipt. Per memo, charge is for parking a County vehicle at VPS airport.
03/05/19	The Embassy Row Hotel	80.10		X								Restaurant charge of \$80.10 included on hotel folio. IA noted a deduction from per diem on travel voucher to reimburse charge. Unsure of how this was identified.
03/06/19	American Airlines	30.00							X			Missing receipt. Per memo, charge is for airline baggage fee.
03/06/19	American Airlines	30.00							X			Missing receipt. Per memo, charge is for airline baggage fee.
03/06/19	American Airlines	30.00			X				X			Missing receipt. Per memo, charge was baggage fee for an individual who is not an employee of the County. Refunded by personal check. Unallowable charge was identified by Clerk Finance.
03/06/19	American Airlines	30.00			X				X			Missing receipt. Per memo, charge was baggage fee for an individual who is not an employee of the County. Refunded by personal check. Unallowable charge was identified by Clerk Finance.
07/12/19	American Airlines	44.12									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
07/15/19	American Airlines	44.12							X		X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Charge appears to be made by someone other than the cardholder.
07/15/19	American Airlines	558.59							X			Airline flight appears to be purchased by someone other than the cardholder.
09/30/19	Delta	39.98									X	Charges for preferred seating on flight. No explanation for the necessity of the additional fees was provided.
Fiscal Year 2019 Number of Memos									5			

Attachment A - Purchasing Card Discrepancies

District 2 - Danny Glidewell												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2020 (10/1/19 - 09/30/20)												
10/14/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
10/24/19	National Association of Counties	980.00				X						Registration appears to be purchased by someone other than cardholder.
10/18/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
10/10/19	Loves Country 00003798	40.50								X		Missing receipt. Per memo, charge is for fuel when traveling.
11/15/19	Delta	45.00									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
11/15/19	Delta	45.00									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
01/31/20	Residence Inn Tallahassee	2.26					X					Hotel charge in Florida that includes sales tax. Identified and sales tax reimbursement (\$2.26) requested by Clerk Finance. No refund received as of 3/2/22.
02/29/20	Uber	10.23								X		Missing receipt. Per memo, charge is for taxi service.
02/29/20	Uber	17.88								X		Missing receipt. Per memo, charge is for taxi service.
02/29/20	Uber	3.00								X		Missing receipt. Per memo, charge is for taxi service.
03/01/20	Uber	7.94								X		Missing receipt. Per memo, charge is for taxi service.
03/01/20	Uber	3.00								X		Missing receipt. Per memo, charge is for taxi service.
03/01/20	Uber	72.15								X		Missing receipt. Per memo, charge is for taxi service.
03/01/20	Uber	3.00								X		Missing receipt. Per memo, charge is for taxi service.
02/28/20	Sq *uvc	30.00								X		Missing receipt. Per memo, charge is for taxi service.
02/28/20	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
02/28/20	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
03/03/20	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
03/04/20	Uber	3.00								X		Missing receipt. Per memo, charge is for taxi service.
03/04/20	Hilton International	1,494.35						X				Hotel bill provided does not agree to charge. Appears to be a duplicate invoice for another charge. No memo provided.
03/05/20	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
03/06/20	American Airlines	30.00								X		Missing receipt. Per memo, charge is for airline baggage fee.
Fiscal Year 2020 Number of Memos										17		

Attachment A - Purchasing Card Discrepancies

District 2 - Danny Glidewell												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2022 (10/1/21- 01/31/22)												
11/08/21	Reservations.com	746.06						X		X		Missing receipt. Supporting documentation is a hotel reservation (pre-purchase) in Florida with sales tax included. Taxes and fees per invoice are \$172.06. A hotel folio was not provided. A memo was provided with the travel voucher in place of the folio.
12/10/21	Renaissance World Golf	361.04						X	X			Memo on submission says that room was cancelled and that charge will be refunded. Evidence of refund not located as of 3/2/22. Supporting documentation provided does not agree to charge. No travel voucher submitted. Appears to include sales tax for a Florida hotel.
01/07/22	Remarkable	585.29	X					X				Remarkable writing tablet, pen and protective case. Charge exceeds purchasing card limit of \$500. Purchase includes sales tax (\$38.29). As of 3/2/22 sales tax has not been refunded.
01/18/22	Cot-Parking Lots	4.00								X		Missing receipt. Per memo, charge is for parking for FAC Legislative Day 2022.
01/22/22	Remarkable	7.99								X		Missing receipt. Per memo, charge is for monthly subscription for write to text conversion software.
01/18/22	AC Hotel Tallahassee	18.13		X								Hotel folio includes restaurant charge of \$18.13. No itemized receipt provided. Clerk Finance reduced per diem to refund.
01/28/22	American Airlines	575.20									X	Charge includes preferred seating on flight (business class). No explanation for the necessity of the additional fee was provided.
01/28/22	American Airlines	575.20									X	Charge includes preferred seating on flight (business class). No explanation for the necessity of the additional fee was provided.
Fiscal Year 2022 Number of Memos										3		

Attachment A - Purchasing Card Discrepancies

District 3 - Michael Barker												
			Pcard Violations per Policy									
Date	Vendor	Amount	Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support	Other	Notes
Fiscal Year 2021 (10/1/20 - 09/30/21)												
03/16/21	Aloft	16.00									X	Per description, transaction includes unauthorized parking charges while attending the 2021 FAC Legislative Day (\$16). As of 3/15/22 no refund received.
05/05/21	Walmart	31.73		X								Per description, charge is for items for working lunch with crew/D3 Commissioner's Office/Road. Policy is unclear regarding meals for meetings and snacks for offices.
Fiscal Year 2021 Number of Memos									-			
Fiscal Year 2022 (10/1/21 - 01/31/22)												
10/16/21	Renaissance World Golf	80.00							X			Missing receipt. Per memo, charge is for hotel room for 2021 FAC Management Conference.
11/08/21	Reservations.com	746.06					X		X			Missing receipt. Supporting documentation is a hotel reservation (pre-purchase) in Florida with sales tax included. Taxes and fees per invoice are \$172.06. A hotel folio was not provided. A memo was provided with the travel voucher in place of the folio.
12/04/21	AC Hotel Tallahassee Florida	208.00									X	Hotel cancellation fee. Hotel was booked in December but conference was in January. Error was not caught prior to check-in date. Does not appear that a refund was requested. As of 3/14/22 a refund has not been received.
01/28/22	Aloft	12.00									X	Per description, transaction is a parking charge while attending the 2022 FSU Rural Counties Day (Unauth charge to be refunded by vendor). As of 3/15/22 no refund received.
01/28/22	Aloft	12.00									X	Per description, transaction is a parking charge while attending the 2022 FSU Rural Counties Day (Unauth charge to be refunded by vendor). As of 3/15/22 no refund received.
01/28/22	Aloft	12.00									X	Per description, transaction is a parking charge while attending the 2022 FSU Rural Counties Day (Unauth charge to be refunded by vendor). As of 3/15/22 no refund received.
Fiscal Year 2022 Number of Memos									2			

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick													
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes	
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support			
Fiscal Year 2019 (10/01/18 - 09/30/19)													
01/16/19	American Airlines	419.80										X	Flight times do not correspond with conference times. Conference is 3/4/19 (9am) 3/6/19 (5pm). Flight is 3/4/19 (2:45pm arrival) and 3/6/19 (11:42am departure). No explanation could be found in supporting documentation.
01/16/19	American Airlines	419.80										X	Flight times do not correspond with conference times. Conference is 3/4/19 (9am) 3/6/19 (5pm). Flight is 3/4/19 (2:45pm arrival) and 3/6/19 (11:42am departure). No explanation could be found in supporting documentation.
02/21/19	American Airlines	120.20										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
02/21/19	American Airlines	120.20				X						X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Flight appears to be purchased by someone other than the cardholder.
02/21/19	American Airlines	493.60				X							Flight appears to be purchased by someone other than the cardholder.
03/03/19	American Airlines	30.00										X	Baggage charge (3/3/19) does not agree with support provided for airline flight dates (3/4/19 - 3/6/19). No explanation could be found in supporting documentation.
03/06/19	The Embassy Row Hotel	841.44										X	Hotel stay (3/3/19 - 3/5/19) dates do not agree with support provided for airline flight dates (3/4/19 - 3/6/19). No explanation could be found in supporting documentation.
03/11/19	Americana Hotel	543.60							X				Itemized hotel folio/receipt not provided. Documentation provided is credit card receipt with total and an email from time of booking.
03/11/19	Americana Hotel	543.60							X				Itemized hotel folio/receipt not provided. Documentation provided is credit card receipt with total and an email from time of booking.
03/02/19	American Airlines	95.04										X	No documentation or memo provided to support charge.
03/02/19	American Airlines	95.04										X	No documentation or memo provided to support charge.
03/02/19	American Airlines	628.81										X	No documentation or memo provided to support charge.
03/02/19	American Airlines	628.81										X	No documentation or memo provided to support charge.
03/03/19	American Airlines	30.00										X	No documentation provided with Pcard statement to support charge. A memo was included with the travel voucher stating that this was a baggage fee. Baggage charge (3/3/19) does not agree with support provided for airline flight dates (3/4/19 - 3/6/19). No explanation could be found in supporting documentation.
03/06/19	The Embassy Row Hotel	280.48											Supporting documentation not included with pcard statement. Per review of travel voucher this is a hotel no-show charge. No evidence of a refund was located.
03/06/19	American Airlines	30.00										X	No documentation provided with pcard statement to support charge. A memo was included with the travel voucher stating that this was a baggage fee.
03/06/19	American Airlines	30.00										X	No documentation or memo provided to support charge.
03/06/19	ExxonMobil 47925037	32.31										X	No documentation or memo provided to support charge.
03/14/19	American Airlines	70.00										X	No documentation or memo provided to support charge.
06/25/19	American Airlines	188.15										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2019 (10/01/18 - 09/30/19)												
06/25/19	National Association of Counties	1,120.00				X						Charge appears to be made by someone other than the cardholder.
07/11/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/11/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/11/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/15/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/15/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/15/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/15/19	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2019 NACO Annual Conference Las Vegas, NV.
07/08/19	American Airlines	75.17				X					X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Flight appears to be purchased by someone other than the cardholder.
08/21/19	FSBPA	425.00				X						Registration appears to have been purchased by someone other than the cardholder.
08/22/19	Delta	248.00									X	Charge includes preferred seating. No explanation for the necessity of the additional fee was provided.
08/21/19	FSBPA	425.00				X						Registration appears to have been purchased by someone other than the cardholder.
08/27/19	American Airlines	44.12									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
08/27/19	American Airlines	44.12									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
09/20/19	Hutchinson Shores Resort & Spa	30.89		X								Restaurant charge of \$30.89 included on hotel folio. Unauthorized charge was deducted from per diem on travel voucher for reimbursement.
09/30/19	Delta	421.00				X						Charge appears to be made by someone other than the cardholder.
Fiscal Year 2019 Number of Memos										9		

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick			Pcard Violations per Policy									Notes	
Date	Vendor	Amount	Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support	Other		
Fiscal Year 2020 (10/1/19 - 09/30/20)													
10/07/19	Delta	39.99										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
10/07/19	Delta	39.99				X						X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Flight appears to be purchased by someone other than the cardholder.
10/07/19	Delta	588.00				X							Flight appears to be purchased by someone other than the cardholder.
10/07/19	Delta	588.00				X							Flight appears to be purchased by someone other than the cardholder.
10/07/19	Delta	39.99				X						X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Flight appears to be purchased by someone other than the cardholder.
10/14/19	American Airlines	30.00							X				Missing receipt. Per memo, charge is an airline baggage fee for 2019 Federal Fly In.
10/14/19	American Airlines	30.00							X				Missing receipt. Per memo, charge is an airline baggage fee for 2019 Federal Fly In.
10/17/19	Delta	479.00				X							Airline flight appears to be purchased by someone other than cardholder.
10/17/19	Delta	16.99										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
10/18/19	Washington Court Hotel	25.00		X									Charge is additional fees in excess of the hotels.com pre-purchase. Hotel folio includes \$25 in food charges. Itemized receipt for food not provided. Per diem was reduced by Clerk Finance to reimburse unauthorized charge.
11/01/19	Gulf Power Company	275.00				X							Symposium registration appears to be purchased by someone other than the cardholder.
11/19/19	Delta	373.00				X							Airline flight appears to be purchased by someone other than cardholder.
11/19/19	Delta	30.00							X				Missing receipt. Per memo, charge is an airline baggage fee for flight to FAC Legislative Conference 2019
12/03/19	Hilton Sandestin	165.39					X					X	Hotel charge for FACT and Safety Management Conference 2019. Hotel is located within Walton County. No documentation was provided to justify necessity of charge. Hotel folio also included sales tax (\$18.04). A refund was requested at time of pcard processing. Refund of taxes received 1/4/20.
12/06/19	Hilton Sandestin	16.65										X	Charge is hotel resort fees for FACT and Safety Management Conference 2019. Hotel is located within Walton County. No documentation was provided to justify necessity of charge.
01/17/20	American Airlines	70.60										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
01/17/20	American Airlines	35.30										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
01/17/20	American Airlines	35.30										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2020 (10/1/19 - 09/30/20)												
01/14/20	National Association of Counties	1,030.00				X						Conference registration. Charge appears to be made by someone other than the cardholder.
02/07/20	Hotels.com	5,462.40						X			X	Per description, charge is hotel charges for NACO Legislative Conference and Capitol Hill visits Washington for TN and SB. Hilton hotel was booked through hotels.com. Support provided is from time of booking. Itemized hotel folio from stay not provided. Travel voucher not submitted to substantiate/justify charge. Hotel cost is substantially more than other commissioners who attended.
02/07/20	American Airlines	425.01									X	Per description, charge is a flight change fee for SB for NACO Legislative Conference and Capitol Hill visits 2020. Flight changed to 3/2-3/6. Travel voucher not submitted to substantiate/justify charge. This is in addition to original flight purchase of \$298.80 per person. Preferred seating charges of \$70.60 per person (original flight) and \$16.80 per person (flight change) were also incurred.
02/07/20	American Airlines	425.01									X	Per description, charge is a flight change fee for TN for NACO Legislative Conference and Capitol Hill visits 2020. Flight changed to 3/2-3/6. Travel voucher not submitted to substantiate/justify charge. This is in addition to original flight purchase of \$298.80 per person. Preferred seating charges of \$70.60 per person (original flight) and \$16.80 per person (flight change) were also incurred.
03/01/20	American Airlines	16.80									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Travel voucher not submitted to substantiate/justify charge or dates of travel.
03/01/20	American Airlines	16.80									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Travel voucher not submitted to substantiate/justify charge or dates of travel.
03/02/20	Young, Michael	20.50						X			X	An itemized invoice and/or support that details nature of charge was not provided. Vendor is Over the Edge Graphics dba Michael Young in Munis.
05/27/20	Texaco 0305753	33.21								X		Missing receipt. Per memo, charge is for fuel to travel to FDS Shellfish Laboratory Shellfish Conservation Program for updates.
Fiscal Year 2020 Number of Memos										4		

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2021 (10/1/20 - 09/30/21)												
12/03/20	Texaco 0359423	16.30									X	Fuel charge incurred at Texaco 0359423 in Freeport, FL. Per policy, vehicles should be fueled at a County-owned tank. As of 3/2/22 charge has not been reimbursed. Per submission, charge was fuel for 2020 Legislative Conference for BCC #4623.
12/08/20	76-Big Boss 3055	5.01									X	Fuel charge incurred at 76-Big Boss 3055 in DeFuniak Springs, FL. Per policy, vehicles should be fueled at a County-owned tank. As of 3/2/22 charge has not been reimbursed. Per submission, charge was fuel for BCC #4623 Annual Conference 2020 Jacksonville FL.
02/26/21	Florida Association of Counties, Inc.	75.00				X						Conference registration. Charge appears to be made by someone other than the cardholder.
03/16/21	Aloft	10.00		X								Per description, charge is for hotel for FAC Legislative Day 2021. Hotel folio includes \$10 food purchase. As of 3/14/22 a refund has not been received.
07/01/21	Sw *lp Fantastic	16.27								X		Missing receipt. Per memo, charge is cab fare while attending the 202 FAC Annual Conference in Orlando, FL.
07/07/21	American Airlines	17.64					X				X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Flight appears to be purchased by someone other than the cardholder.
07/07/21	American Airlines	17.64									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
07/08/21	Circle K # 09083	68.67									X	Fuel charge incurred at Circle K #09083 in Niceville, FL. Per policy, vehicles should be fueled at a County-owned tank. As of 3/14/22 charge has not been reimbursed. Per submission, charge is fuel to airport to attend 2021 NACO Annual Conference National Harbor MD.
07/08/21	Sq *taxi Cab	32.91								X		Missing receipt. Per memo, charge is for taxi service to hotel for attendance at the 2021 NACO Annual Conference National Harbor, MD.
07/09/21	Taxi Svc Arlington	29.95								X		Missing receipt. Per memo, charge is for taxi service for attendance at the 2021 NACO Annual Conference National Harbor, MD.
07/11/21	American Airlines	30.00								X		Missing receipt. Per memo, charge is an airline baggage fee for attendance at the 2021 NACO Annual Conference National Harbor, MD.
08/10/21	Sw *Soiree LLC	75.00			X					X		Missing receipt. Per memo, this was an accidental charge for funeral arrangement. Unauthorized charge reimbursed 1/25/22.
08/24/21	The Bay Restaurant	219.57		X				X				Per description, charge is for a lunch meeting public works Dist. 4 Commissioner/Aide. Policy is unclear regarding meals for meetings and snacks for offices. Purchase include sales tax (\$11.38). Identified and sales tax reimbursement requested by Clerk Finance. Refund for sales tax received 9/23/21.
Fiscal Year 2021 Number of Memos										5		

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick			Pcard Violations per Policy									Notes	
Date	Vendor	Amount	Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support	Other		
Fiscal Year 2022 (10/1/21 - 01/31/22)													
10/15/21	Renaissance World Golf	148.04							X			X	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
10/15/21	Renaissance World Golf	148.04							X			X	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
10/15/21	Renaissance World Golf	148.04							X			X	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
10/16/21	Renaissance World Golf	40.00							X			X	Missing receipt. Per memo, charge is hotel parking for attendance at the 2021 FACT Risk Management Conference. Other attendees were not charged parking. Rooms at conference were offered for \$40 after FACT discount. Travel voucher has not been provided to substantiate/justify charge.
10/16/21	Renaissance World Golf	65.24							X			X	Missing receipt. Per memo, charge is hotel parking for attendance at the 2021 FACT Risk Management Conference. Other attendees were not charged parking. Travel voucher has not been provided to substantiate/justify charge.
10/17/21	Renaissance World Golf	196.38							X			X	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
12/10/21	Walmart Community/SYNCB	124.87		X			X						Per description, charge is for food, utensils and drinks for BCC meeting 12/14/21. Purchase includes sales tax (\$4.92). Identified and reimbursement sales tax reimbursement requested by Clerk Finance. Refund received 2/15/22. Policy is unclear regarding meals for meetings and snacks for offices.
12/10/21	Quick & Clean - Niceville	25.00							X			X	Missing receipt. Per memo, charge is for vehicle cleaning for BCC #10074 TN.
01/19/22	AC Hotel Tallahassee	29.73		X									Hotel folio includes \$29.73 in room service charges. As of 3/14/22 a refund has not been received.

Attachment A - Purchasing Card Discrepancies

District 4 - Trey Nick												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2022 (10/1/21 - 01/31/22)												
01/20/22	AC Hotel Tallahassee	460.13						X	X			Support provided is from the time of booking. Includes estimated government taxes and fees of \$51.13. Itemized hotel folio not provided. Appears to include sales tax.
01/20/22	AC Hotel Tallahassee	415.13						X		X		Missing receipt. Per memo, charge is a hotel for attendance at the FAC Legislative Days. Appears to include sales tax.
01/31/22	American Airlines	575.20									X	Charge includes preferred seating on flight (business class). No explanation for the necessity of the additional fee was provided.
01/31/22	Ares Hotels and Ticket	30.50		X								Support provided is from time of booking. Itemized hotel folio was later provided and included a meal charge of \$30.50. A reimbursement was received 3/15/22.
Fiscal Year 2022 Number of Memos										8		

District 5 - Tony Anderson												
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No Support		
Fiscal Year 2019 (10/01/18 - 09/30/19)												
01/16/19	American Airlines	109.30									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
01/16/19	American Airlines	109.30					X				X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Charge appears to be made by someone other than the cardholder.
01/16/19	American Airlines	306.60					X					Flight appears to be purchased by someone other than the cardholder.
06/12/19	American Airlines	157.05									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
06/11/19	NACO	560.00					X					Conference registration appears to be purchased by someone other than the cardholder.
06/12/19	American Airlines	162.82									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
06/18/19	American Airlines	19.66					X				X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Charge appears to be made by someone other than the cardholder.
06/18/19	American Airlines	428.00					X					Flight appears to be purchased by someone other than the cardholder.
06/20/19	NACO	560.00					X					Conference registration appears to be purchased by someone other than the cardholder.
07/12/19	American Airlines	44.12									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
07/12/19	American Airlines	44.12									X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Charge appears to be made by someone other than the cardholder.
07/12/19	American Airlines	538.59					X					Flight appears to be purchased by someone other than the cardholder.
09/19/19	Hutchinson Shores Resort & Spa	27.00		X								Hotel folio includes restaurant charge of \$27. Appears that this was caught by cardholder on 9/25/19 and the hotel issued a credit for the charge.
Fiscal Year 2019 Number of Memos												

Attachment A - Purchasing Card Discrepancies

District 5 - Tony Anderson													
Date	Vendor	Amount	Pcard Violations per Policy								Other	Notes	
			Purchase >\$500	Meals	All Other Prohibited Items	Non-cardholder Usage	Sales Tax	Missing Itemized Receipt	Memo Instead of Receipt	No. Support			
Fiscal Year 2020 (10/1/19 - 09/30/20)													
10/07/19	Delta	39.99										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
10/07/19	Delta	588.00											Airline flight appears to be purchased by someone other than cardholder.
10/07/19	Delta	39.99										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided. Purchase appears to be by someone other than the cardholder.
10/29/19	National Association of Counties	490.00											Registration for NACO 2020 conference. Charge appears to be made by someone other than the cardholder.
10/17/19	Delta	39.99										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
10/17/19	Delta	39.99										X	Flight for Housing and Health Peer Exchange 2019. Charge includes \$39.99 for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
11/06/19	Delta	368.00										X	Charge is for an additional return flight on 11/6/19 for the Housing and Health Peer Exchange. Original flight (\$588) was purchased on 10/17/19 with a return flight date of 11/7/19. Travel voucher and support do not provide explanation for additional flight.
11/15/19	Delta	45.00										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
11/15/19	Delta	45.00										X	Charge is for preferred seating on flight. No explanation for the necessity of the additional fee was provided.
03/06/20	Hilton International	1,494.35										X	Supporting documentation provided is email from hotel at time of booking. Itemized folio from hotel stay not provided. A travel voucher was not submitted for this conference.
Fiscal Year 2020 Number of Memos													
Fiscal Year 2021 (10/1/20 - 09/30/21)													
07/02/21	Hyatt Regency Orlando	1.76							X				Hotel charge included tax for parking (\$1.76). Identified and sales tax reimbursement requested by Clerk Finance. No refund received as of 3/2/22.
Fiscal Year 2021 Number of Memos													

Attachment B - Missing Travel Vouchers

District 1 - William McCormick			
Date	Vendor	Amount	Notes
Fiscal Year 2021 (10/1/20 - 09/30/21)			
01/11/21	Florida Association of Counties, Inc.	75.00	2021 New Commissioner Workshop
02/17/21	Florida Association of Counties, Inc.	110.00	Registration for FAC 2021 Legislative Day
03/17/21	Pilot 00003749 - Marianna, FL	50.41	Fuel for travel to FAC Legislative Day 2021
03/18/21	Aloft Tallahassee	167.00	Hotel for 2021 FAC Legislative Day
07/02/21	Shell Oil 575424831	43.91	Fuel to attend FAC Annual Legislative Conference
Number of Transactions		5	\$ 446.32

Fiscal Year 2022 (10/1/21 - 01/31/22)			
12/30/21	Allianz Travel Insurance	51.06	Travel insurance for Economic Development trip to visit American Metal Bearing. Not included on submitted travel voucher.
01/03/22	Delta	30.00	Missing receipt. Per memo, airline luggage charge for flight to California for economic development. Not included on submitted travel voucher.
01/19/22	Cot-Bloxham Parking Lot	11.00	Missing receipt. Per memo, charge is for parking for BCC #10076 for FAC Legislative Day 2022. Not included on submitted travel voucher.
01/31/22	National Association of Counties	690.00	Registration to attend the 2022 NACO Annual Legislative Conference
01/31/22	American Airlines	575.20	Flight (business class) to attend the 2022 NACO Annual Legislative Conference 2/10-16/22.
01/31/22	Ares Hotels and Tickets	1,656.97	Hotel charge to attend the 2022 NACO Annual Legislative Conference
01/31/22	Allianz Travel Insurance	45.56	Travel insurance for flight to attend the 2022 NACO Legislative Conference
01/28/22	Aloft	12.00	Missing receipt. Per memo, charge is for parking while attending the 2022 FSU Rural Counties Day. Not included on submitted travel voucher.
Number of Transactions		8	\$ 3,071.79

Attachment B - Missing Travel Vouchers

District 2 - Danny Glidewell			
Date	Vendor	Amount	Notes
Fiscal Year 2020 (10/1/19 - 09/30/20)			
10/02/19	Florida Association of Counties, Inc.	250.00	Danny Glidewell registration for 2019 FAC Legislative conference Ft. Lauderdale, FL.
10/02/19	Florida Association of Counties, Inc.	250.00	Teresa Lowery registration for 2019 FAC Legislative conference Ft. Lauderdale, FL.
10/07/19	Delta	588.00	Danny Glidewell flight for 2019 FAC Legislative Conference Ft. Lauderdale, FL.
10/07/19	Delta	588.00	Teresa Lowery flight for 2019 FAC Legislative Conference Ft. Lauderdale, FL.
10/10/19	Loves Country 00003798	40.50	Missing receipt. Per memo, purchase is for fuel for Advanced County Commissioner Program Conference in Gainesville, FL.
10/11/19	Hilton Hotels	139.00	Room charge for Advanced County Commissioner Class 2019
10/13/19	American Airlines	30.00	Teresa Lowery baggage fee for flight to 2019 Federal Fly-in.
10/14/19	American Airlines	30.00	Missing receipt. Per memo, baggage for 2019 Federal Fly-in.
10/14/19	Uber	24.52	Uber charge for 2019 Federal Fly-in
10/16/19	Uber	17.75	Uber charge for 2019 Federal Fly-in
10/18/19	American Airlines	30.00	Baggage fee for FAC Federal Fly-in
10/18/19	RPS Destin Ft. Walton Beach	39.41	Airport Parking for FAC Federal Fly-in
10/18/19	Hyatt Regency Washington	1,535.72	Hotel for FAC Federal Fly-in/Teresa Lowery
10/18/19	American Airlines	30.00	Missing receipt. Per memo, baggage for 2019 Federal Fly-in
10/18/19	Hyatt Regency Washington	1,535.72	Hotel for FAC Federal Fly-in
10/24/19	National Association of Counties	980.00	Registration for Danny Glidewell and Teresa Lowery for NACO Legislative Conference 2020
11/04/19	American Airlines	298.60	Flight for NACO Legislative Conference DC 2020
11/04/19	American Airlines	298.60	Flight for NACO Legislative Conference DC 2020/Teresa Lowery
11/15/19	Delta	45.00	3 priority boarding fees at \$15/each
11/15/19	Delta	45.00	3 priority boarding fees at \$15/each
11/19/19	Delta	30.00	Baggage fee for FAC Legislative Conference 2019/Teresa Lowery
11/19/19	Delta	30.00	Baggage fee for FAC Legislative Conference 2019
11/21/19	Delta	30.00	Baggage fee for FAC Legislative Conference 2019/Teresa Lowery
11/21/19	Delta	30.00	Baggage fee for FAC Legislative Conference 2019
11/22/19	RPS NW FL Beaches Intl.	38.41	Airport Parking
11/23/19	Marriott Harbor Beach	581.88	Hotel and WIFI Charge/2019 LC Conference - Danny
11/23/19	Marriott Harbor Beach	567.00	Hotel/2019 LC Conference -Teresa
01/10/20	Hilton Hotels	139.00	Hotel - AC - Gainesville
01/10/20	ExxonMobil 45475191	42.00	Fuel Expense/Accelerated Comm Class
02/27/20	Florida Association of Counties, Inc.	400.00	Registration for DG for FAC Annual Conference 2020 Orlando, FL.
02/27/20	Florida Association of Counties, Inc.	400.00	Registration for TL for FAC Annual Conference 2020 Orlando, FL.
02/28/20	Sq*uvc	30.00	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
02/28/20	American Airlines	30.00	Missing Receipt. Per memo, baggage fee for flight for NACO Legislative Conference/Capitol Hill visits 2020 Washington, D.C.
02/28/20	American Airlines	30.00	Missing Receipt. Per memo, baggage fee for flight for NACO Legislative Conference/Capitol Hill visits 2020 Washington, D.C.

Attachment B - Missing Travel Vouchers

District 2 - Danny Glidewell			
Date	Vendor	Amount	Notes
Fiscal Year 2020 (10/1/19 - 09/30/20)			
02/29/20	Uber	10.23	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
02/29/20	Uber	17.88	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
02/29/20	Uber	3.00	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/01/20	Uber	7.94	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/01/20	Uber	3.00	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/01/20	Uber	72.15	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/01/20	Uber	3.00	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/02/20	Uber	28.84	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/02/20	Uber	4.32	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/02/20	Uber	16.19	Missing Receipt. Per memo, taxi Service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/03/20	American Airlines	30.00	Missing receipt. Per memo, baggage fee for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/03/20	Uber	3.00	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/03/20	Uber	15.42	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/03/20	Uber	16.45	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/04/20	Hilton International	1,494.35	Receipt provided is for another charge. Per description, charge is for hotel for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C. Can not verify location.
03/04/20	Florida Association of Counties, Inc.	600.00	Conference registration for FAC ICG Leadership Forum 2020
03/04/20	Uber	3.00	Missing receipt. Per memo, taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/04/20	Uber	15.76	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/04/20	Uber	16.48	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/04/20	Uber	16.38	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/05/20	Uber	24.31	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/05/20	American Airlines	30.00	Missing receipt. Per memo, baggage charge for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.

Attachment B - Missing Travel Vouchers

District 2 - Danny Glidewell			
Date	Vendor	Amount	Notes
Fiscal Year 2020 (10/1/19 - 09/30/20)			
03/06/20	Uber	3.47	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/06/20	American Airlines	30.00	Missing receipt. Per memo, baggage charge for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/06/20	Uber	11.16	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/06/20	Hilton International	2,092.09	Hotel stay for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/06/20	Uber	3.00	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/07/20	Uber	20.11	Taxi service for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
Number of Transactions		63	\$ 13,765.64

Fiscal Year 2021 (10/1/20- 09/30/21)			
08/24/21	PGA National Resort	197.75	Per description, travel was for one night to conference. Deposit paid (\$197.75) for one night on 8/24/21. A second charge for \$197.75 was incurred on 9/23/21; A credit of \$22.75 for sales tax for one room was received on 9/26/21. Sales tax of \$22.75 was not reimbursed on first room charge. Hotel folios to support charges were not provided. Two room charges were incurred however no travel vouchers were submitted.
08/24/21	Florida Association of Counties, Inc.	200.00	Registration for the 2021 FAC Policy and Innovation Conference DG
09/21/21	Shell Oil 575295376	59.15	Fuel to attend the FAC 2021 Innovation and Policy Conference Palm Beach County, FL. DG
09/21/21	Shell Oil 57543704001	52.20	Fuel to attend the FAC 2021 Innovation and Policy Conference Palm Beach County, FL. DG
09/22/21	Buc-Ees #47	46.60	Fuel to attend the FAC 2021 Innovation and Policy Conference Palm Beach County, FL. DG
09/23/21	Chevron 0383552	57.00	Fuel to attend the FAC 2021 Innovation and Policy Conference Palm Beach County, FL. DG
09/23/21	PGA National Resort	197.75	Per description, travel was for one night to conference. Deposit paid (\$197.75) for one night on 8/24/21. A second charge for \$197.75 was incurred on 9/23/21; A credit of \$22.75 for sales tax for one room was received on 9/26/21. Sales tax of \$22.75 was not reimbursed on first room charge. Hotel folios to support charges were not provided. Two room charges were incurred however no travel vouchers were submitted.
Number of Transactions		7	\$ 810.45

Attachment B - Missing Travel Vouchers

District 2 - Danny Glidewell			
Date	Vendor	Amount	Notes
Fiscal Year 2022 (10/1/21- 01/31/22)			
12/10/21	Renaissance World Golf	361.04	Memo on submission says that room was cancelled and that charge will be refunded. Evidence of refund not located as of 3/2/22. Supporting documentation provided does not agree to charge.
01/18/22	Cot-Parking Lots	4.00	Missing receipt. Per memo, parking charges for FAC Legislative Day 2022 DG. Not included on submitted travel voucher.
01/28/22	American Airlines	575.20	Flight charge for 2022 NACO Legislative Conference TL 02/10 - 16/22. Purchase is for business class seats. No travel voucher submitted as of 3/25/22.
01/28/22	American Airlines	575.20	Flight charge for 2022 NACO Legislative Conference 02/10 - 16/22. Purchase is for business class seats. No travel voucher submitted as of 3/25/22.
01/28/22	Allianz Travel Insurance	91.12	Flight insurance for NACO 2022 Legislative Conference DG. No travel voucher submitted as of 3/25/22.
01/31/22	National Association of Counties	690.00	Registration for 2022 NACO Legislative Conference TL. No travel voucher submitted as of 3/25/22.
01/31/22	National Association of Counties	690.00	Registration for 2022 NACO Legislative Conference DG. No travel voucher submitted as of 3/25/22.
01/31/22	Ares Hotels and Tickets	50.00	Hotel booking charge for 2022 NACO Legislative Conference DG. No travel voucher submitted as of 3/25/22.
Number of Transactions		8	\$ 3,036.56

District 3 - Michael Barker			
Date	Vendor	Amount	Notes
Fiscal Year 2021 (10/1/20 - 09/30/21)			
01/07/21	Florida Association of Counties, Inc.	75.00	New commissioner workshop FAC 2021
02/10/21	Florida Association of Counties, Inc.	75.00	Registration for 2021 FAC Structure and Authority Course
03/12/21	Florida Association of Counties, Inc.	75.00	2021 GAC Roles and Responsibilities Training
04/06/21	Florida Association of Counties, Inc.	75.00	2021 Growth Management Member Registration Fee
Number of Transactions		4	\$ 300.00

Fiscal Year 2022 (10/1/21 - 01/31/22)			
01/27/22	Uber	5.00	Taxi service tip charge for FAC 2022 Legislative & Innovation Day events. Not included on submitted travel voucher.
01/27/22	Uber	5.75	Taxi service charge for 2022 FSU Rural Counties Day events. Not included on submitted travel voucher.
Number of Transactions		2	\$ 10.75

Attachment B - Missing Travel Vouchers

District 4 - Trey Nick			
Date	Vendor	Amount	Notes
Fiscal Year 2020 (10/1/19 - 09/30/20)			
10/04/19	Florida Association of Counties, Inc.	250.00	Registration Scott Brannon FAC Legislative Conference 2019
10/04/19	Florida Association of Counties, Inc.	250.00	Registration Gary Mattison FAC Legislative Conference 2019
10/07/19	Delta	39.99	Trey Nick Flight (seat selection) for 2019 FAC Legislative Conference Ft. Lauderdale, FL.
10/07/19	Delta	588.00	Trey Nick flight for 2019 FAC Legislative Conference Ft. Lauderdale. FL.
10/07/19	Delta	39.99	Scott Brannon flight (seat selection) for 2019 FAC Legislative Conference Ft. Lauderdale FL.
10/07/19	Delta	588.00	Scott Brannon flight for 2019 FAC Legislative Conference Ft. Lauderdale, FL.
10/07/19	Delta	588.00	Gary Mattison flight for 2019 FAC Legislative Conference Ft. Lauderdale, FL.
10/07/19	Delta	39.99	Gary Mattison flight (seat selection) for 2019 FAC Legislative Conference Ft. Lauderdale, FL.
11/19/19	Delta	373.00	Return flight for FAC Legislative Conference 2019/Gary Mattison
11/19/19	Delta	30.00	Missing receipt. Per memo, baggage fee for FAC Legislative Conference 2019
11/23/19	Marriott Harbor Beach	611.64	Hotel and Wi-Fi charge for FAC Legislative Conference 2019/Gary Mattison
12/02/19	Florida Association of Counties, Inc.	110.00	Registration for FAC Legislative Day 2020
01/14/20	National Association of Counties	1,030.00	Registration for Trey Nick/Scott Brannon for NACO LC DC 2020.
01/17/20	American Airlines	70.60	Flight seat selection to NACO LC DC 2020 TN
01/17/20	American Airlines	298.80	Flight to NACO LC DC 2020 TN
01/17/20	American Airlines	35.30	Flight seat selection for NACO LC DC 2020 SB
01/17/20	American Airlines	298.80	Flight to NACO LC DC 2020 SB
01/17/20	American Airlines	35.30	Flight seat selection for NACO LC DC 2020 SB
01/17/20	Allianz Travel Insurance	45.72	Flight insurance (Cancel/change fee) TN SB for NACO LC DC 2020
01/30/20	Residence Inn Tallahassee	370.13	Hotel for FAC LD Tallahassee 2020 GM.
02/07/20	Hotels.com	5,462.40	Per description, charge is hotel charges for NACO Legislative Conference and Capitol Hill visits Washington for TN and SB. Hilton hotel was booked through hotels.com. Support provided is from time of booking. Itemized hotel folio from stay not provided. Travel voucher not submitted to substantiate/justify charge. Hotel cost is substantially more than other commissioners who attended.
02/07/20	American Airlines	425.01	Per description, charge is a flight change fee for SB for NACO Legislative Conference and Capitol Hill visits 2020. Flight changed to 3/2-3/6. Travel voucher not submitted to substantiate/justify charge. This is in addition to original flight purchase of \$298.80 per person. Preferred seating charges of \$70.60 per person (original flight) and \$16.80 per person (flight change) were also incurred.
02/07/20	American Airlines	425.01	Per description, charge is a flight change fee for TN for NACO Legislative Conference and Capitol Hill visits 2020. Flight changed to 3/2-3/6. Travel voucher not submitted to substantiate/justify charge. This is in addition to original flight purchase of \$298.80 per person. Preferred seating charges of \$70.60 per person (original flight) and \$16.80 per person (flight change) were also incurred.
03/01/20	American Airlines	16.80	Flight seat selection TN to NACO Legislative Conference Washington, D.C.

Attachment B - Missing Travel Vouchers

District 4 - Trey Nick			
Date	Vendor	Amount	Notes
Fiscal Year 2020 (10/1/19 - 09/30/20)			
03/01/20	American Airlines	30.00	Baggage fee for TN for NACO Legislative Conference 2020 Washington, D.C.
03/01/20	American Airlines	16.80	Flight seat selection SB to NACO Legislative Conference Washington, D.C.
03/01/20	American Airlines	30.00	Baggage fee for NACO Legislative Conference 2020 Washington, D.C./Scott Brannon.
03/05/20	American Airlines	30.00	Baggage fee for TN for NACO Legislative Conference 2020 Washington, D.C.
03/05/20	American Airlines	30.00	Baggage fee for NACO Legislative Conference 2020 Washington, D.C./Scott Brannon.
05/27/20	Texaco 0305753	33.21	Missing receipt. Per memo, fuel for travel to FDS Shellfish Laboratory Shellfish Conservation Program for updates.
Number of Transactions		30	\$ 12,192.49

Fiscal Year 2021 (10/1/20 - 09/30/21)			
12/08/20	76-Big Boss 3055	5.01	Fuel charge incurred at 76-Big Boss 3055 in DeFuniak Springs, FL. Per policy, vehicles should be fueled at a County-owned tank. As of 3/2/22 charge has not been reimbursed. Per submission, charge was fuel for BCC #4623 Annual Conference 2020 Jacksonville FL. Not included on submitted travel voucher.
04/06/21	Florida Association of Counties, Inc.	75.00	Registration for Growth Management 2021 class TN
07/01/21	Sw *lp Fantastic	16.27	Missing receipt. Per memo, cab fare while attending the 2021 FAC Annual Conference in Orlando, FL. Not included on submitted travel voucher.
07/06/21	American Airlines	408.80	Flight for attendance for the 2021 NACO Annual Conference National Harbor, MD. This is a third flight purchase. A flight for TN and SB were charged and submitted on travel vouchers.
07/08/21	Sq *taxi Cab	32.91	Missing receipt. Per memo, taxi service to hotel for attendance at the 2021 NACO Annual Conference National Harbor, MD. Not included on submitted travel voucher.
07/09/21	Taxi Svc Arlington	29.95	Missing receipt. Per memo, taxi service for attendance at the 2021 NACO Conference National Harbor, MD. Not included on submitted travel voucher.
07/11/21	American Airlines	30.00	Missing receipt. Per memo, baggage fee for attendance at the 2021 NACO Annual Conference National Harbor, MD. Not included on submitted travel voucher.
Number of Transactions		7	\$ 597.94

Fiscal Year 2022 (10/1/21 - 01/31/22)			
10/15/21	Renaissance World Golf	148.04	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
10/15/21	Renaissance World Golf	148.04	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.

Attachment B - Missing Travel Vouchers

District 4 - Trey Nick			
Date	Vendor	Amount	Notes
Fiscal Year 2022 (10/1/21 - 01/31/22)			
10/15/21	Renaissance World Golf	148.04	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
10/16/21	Renaissance World Golf	40.00	Missing receipt. Per memo, charge is hotel parking for attendance at the 2021 FACT Risk Management Conference. Other attendees were not charged parking. Rooms at conference were offered for \$40 after FACT discount. Travel voucher has not been provided to substantiate/justify charge.
10/16/21	Renaissance World Golf	65.24	Missing receipt. Per memo, charge is hotel parking for attendance at the 2021 FACT Risk Management Conference. Other attendees were not charged parking. Travel voucher has not been provided to substantiate/justify charge.
10/17/21	Renaissance World Golf	196.38	Missing receipt. Per memo, charge is a hotel room for attendance at the 2021 FACT Risk Management Conference. Appears to include sales tax. Other attendees' rooms were \$40 after portion paid by FACT. Unable to determine who stayed in each of the 4 rooms. At time of charge commissioner had 2 aides. Travel voucher has not been provided to substantiate/justify charge.
11/02/21	Florida Association of Counties, Inc.	275.00	Registration for 2021 FAC Legislative Conference
11/02/21	Florida Association of Counties, Inc.	275.00	Registration for 2021 FAC Legislative Conference
12/14/21	Florida Association of Counties, Inc.	110.00	Registration for 2022 FAC Legislative Day & Innovation Day GM
01/04/22	Florida Association of Counties, Inc.	195.00	Registration for 2022 FAC Legislative Day & Innovation Day January 2022 TN
01/04/22	Florida Association of Counties, Inc.	195.00	Registration for 2022 FAC Legislative Day & Innovation Day January 2022 SB
01/18/22	AC Hotel Tallahassee	376.85	Hotel charge to attend the FAC Legislative Day 2022 TN
01/19/22	AC Hotel Tallahassee	556.73	Hotel charge & room service for attendance the FAC Legislative Day 2022 TN. As of 3/14/22 a refund has not been received.
01/20/22	AC Hotel Tallahassee	460.13	Support provided is from the time of booking. Itemized hotel folio not provided. Appears to include sales tax.
01/20/22	AC Hotel Tallahassee	415.13	Missing receipt. Per memo, charge is a hotel for attendance at the FAC Legislative Days TN. Appears to include sales tax.
Number of Transactions		15	\$ 3,604.58

Attachment B - Missing Travel Vouchers

District 5 - Tony Anderson			
Date	Vendor	Amount	Notes
Fiscal Year 2020 (10/1/19 - 09/30/20)			
10/29/19	National Association of Counties	490.00	Registration Tony Anderson for NACO Legislative Conference 2020.
11/04/19	American Airlines	248.61	Flight for NACO 2020 Legislative Conference.
02/12/20	American Airlines	640.20	Flight (amendment) to NACO Legislative Conference Washington, D.C. 2020
03/01/20	American Airlines	30.00	Luggage charge for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/06/20	RPS Destin Ft. Walton Beach	48.46	Airport parking charge for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
03/06/20	Hilton International	1,494.35	Hotel charge for NACO Legislative Conference/Capitol Hill Visits 2020 Washington, D.C.
Number of Transactions		6	\$ 2,951.62