

June 2019

# Travel Performance Audit



City of Durham  
Audit Services Department  
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**AUDIT SERVICES**  
CITY OF DURHAM

**Date:** June 3, 2019  
**To:** Audit Services Oversight Committee  
**From:** Germaine Brewington, Director of Audit Services  
**Subject:** Travel Performance Audit June 2019

The Audit Services Department staff completed the report for the Travel Performance Audit. The purpose of this audit was to test compliance with policy FP 201-4 Travel Authorization and Expense Reimbursement.

This report presents the observations and results of the Travel Performance Audit. Three (3) recommendations were proposed. In response to this Audit's recommendations, City Management concurs with the recommendations made. The detailed Management Response to the recommendations is included with the attached report.

The Department of Audit Services staff would like to acknowledge the contributions of the staff from all City Departments.

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# Audit Report Highlights

## Background

The City of Durham's expense reimbursement policy is to pay employees directly or reimburse employees for reasonable expenses incurred when traveling for official City business. City business includes meetings, conferences, trainings, workshops, seminars. The travel may be local, in-state, out of state, foreign; and the travel could also include daily or overnight trips. City of Durham Finance Policy (FP) 201-4: "Travel Authorization and Expense Reimbursement" effective June 14, 2018 defines the City's Travel Policy.

## Purpose

The purpose of this audit was to test compliance with policy FP 201-4 "Travel Authorization and Expense Reimbursement".

## Why this audit is important

Local government employee travel draws a lot of attention though not likely "significant" in terms of its share of the City's funds. Excessive travel costs or travel costs of questionable public benefit is something residents care about. This audit was performed to ensure that rules and guidelines designed to safeguard taxpayer funds as it relates to travel, were working as intended.

## Highlights

Approximately 24 % of the 102 expense reimbursement requests reviewed by the Audit Services staff were not processed in compliance with Policy FP 201-4. Even though the dollar amount of these exceptions (\$705.25 of overpayments and \$146.40 of underpayments) was not material to the overall City budget for travel and training related expenses, the percentage of errors found in the sample was concerning to the Audit Services Staff. These errors occurred as a result of the following: 1) unclear policy guidelines in the following areas:



2) lack of supporting documentation to facilitate a thorough review, and 3) insufficient training. All claims examined were for official City business including conferences, trainings, workshops and seminars. *No evidence of fraud, waste or abuse was detected.*

# Audit Services Department

## Internal Audit

The Audit Services Department serves a three-fold role at the City of Durham. Our number one goal is to provide independent, objective assurance that City processes are working effectively. Secondly, we serve as internal fraud examiners when fraud, waste, or abuse is alleged against a City employee or department. Finally, in order to constantly foster high ethical standards, we provide in-depth ethical training to all City employees on a rolling basis. To learn more, visit our CODI site or our page on the [City of Durham's website](#).

## Audit Services Oversight Committee

In order to maintain its organizational independence, the Audit Services Department reports to the Audit Services Oversight Committee (ASOC) at a minimum of four times a year. The ASOC approves all proposed audit plans and completed audits prepared by Audit Services staff.

The Audit Services Oversight Committee is made up of six members: two City Council Members, three resident members, and one alternate City Council Member. The current members include two certified public accountants and persons with business experience. The City Manager is an ex-officio, non-voting member of the ASOC.

## **Audit Services Oversight Committee Members**

### **Chair:**

Kim Anglin, CPA  
*Resident Member*

### **Vice-Chair:**

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*Resident Member*

### **Committee Members:**

Steve Schewel  
*Mayor*  
*City Council Member*

Jillian Johnson  
*Mayor Pro-Tempore*  
*City Council Member*

Nicolas Long  
*Resident Member*

Charlie Reece  
*Alternate*  
*City Council Member*

### **Non-Voting Member:**

Thomas J. Bonfield  
*City Manager*

## Background

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It is the City of Durham's policy to pay directly or to reimburse employees for reasonable expenses incurred when traveling for official City business. City business includes meetings, conferences, trainings, workshops, seminars. The travel may be local, in-state, out of state, foreign; and the travel could also include daily or overnight trips. City of Durham Finance Policy (FP) 201-4: "Travel Authorization and Expense Reimbursement" effective June 14, 2018 defines the City's Travel Policy. According to the Policy, the Finance Department staff is responsible for the management and oversight of this Policy. Department heads are responsible for managing, approving, and reviewing budget appropriations to support travel activities for their departments. Per FP 201-4, the reimbursable expenses for travel are as follows:

### *Non- Overnight Travel:*

- *Meals*- Employees can receive a maximum of \$15 per day;
- *Mileage*-Personal vehicle mileage is reimbursed at the per mile rate determined by the Internal Revenue Service (IRS);
- *Parking*-Actual expense is reimbursed;
- *Other business related expenses (registration, admission fees, etc.)*-Actual expense will be reimbursed.

### *Overnight Travel:*

- *Meals and Incidentals* – The per diem rate as defined by the Internal Revenue Service (IRS) is used as the basis for reimbursements. One-fourth (1/4) of the per diem rate is deducted for each meal provided as part of the event. Actual meal expense will not be reimbursed unless this method of reimbursement is approved in advance by the City Manager/Designee;
- *Lodging*-The City will reimburse the actual lodging rate for minimum nights required to attend a function;
- *Transportation*-Employees must use the most direct route and the lowest rate available;
- *Other Business Related Expenses (registration fees, admission costs, taxi, etc.)*-Actual expense is reimbursed (receipts are required); and employees will not be reimbursed for any fees charged for the use of a travel agent.

*Other guidance:*

- *Travel Advances* – Advances of travel expense shall not be provided unless waiting for a reimbursement will cause a financial hardship for the employee;
- *Use of Procurement cards* – Procurement cards should be used to make travel arrangements when possible;
- *No-Show Fees* – City travelers are responsible for no-show fees, unless an emergency or other approved reasons causes cancellation; and
- *Senior Management Limitation* – If a member of the senior management group travel out of state to attend a conference or other similar training session more than once per fiscal year, then he/she is responsible to pay 50% of the transportation and lodging expense (up to \$250) unless an exception is granted by the City Manager or Designee.

*Travel Expense Reimbursement Process:*

The policy was revised effective June 14, 2018. The new Travel Expense Reimbursement process was changed effective July 1, 2018. Previously, all travel reimbursements were manually processed and a majority of employees could receive a travel advance. Once the employee returned from travel, the employees were reimbursed for the amount that exceeded the travel advance. Effective July 1, 2018 employees do not receive advances of travel expenses unless waiting for a reimbursement will cause a financial hardship for the employee. All travel expense reimbursements are now processed using the MUNIS Employee Expense module.

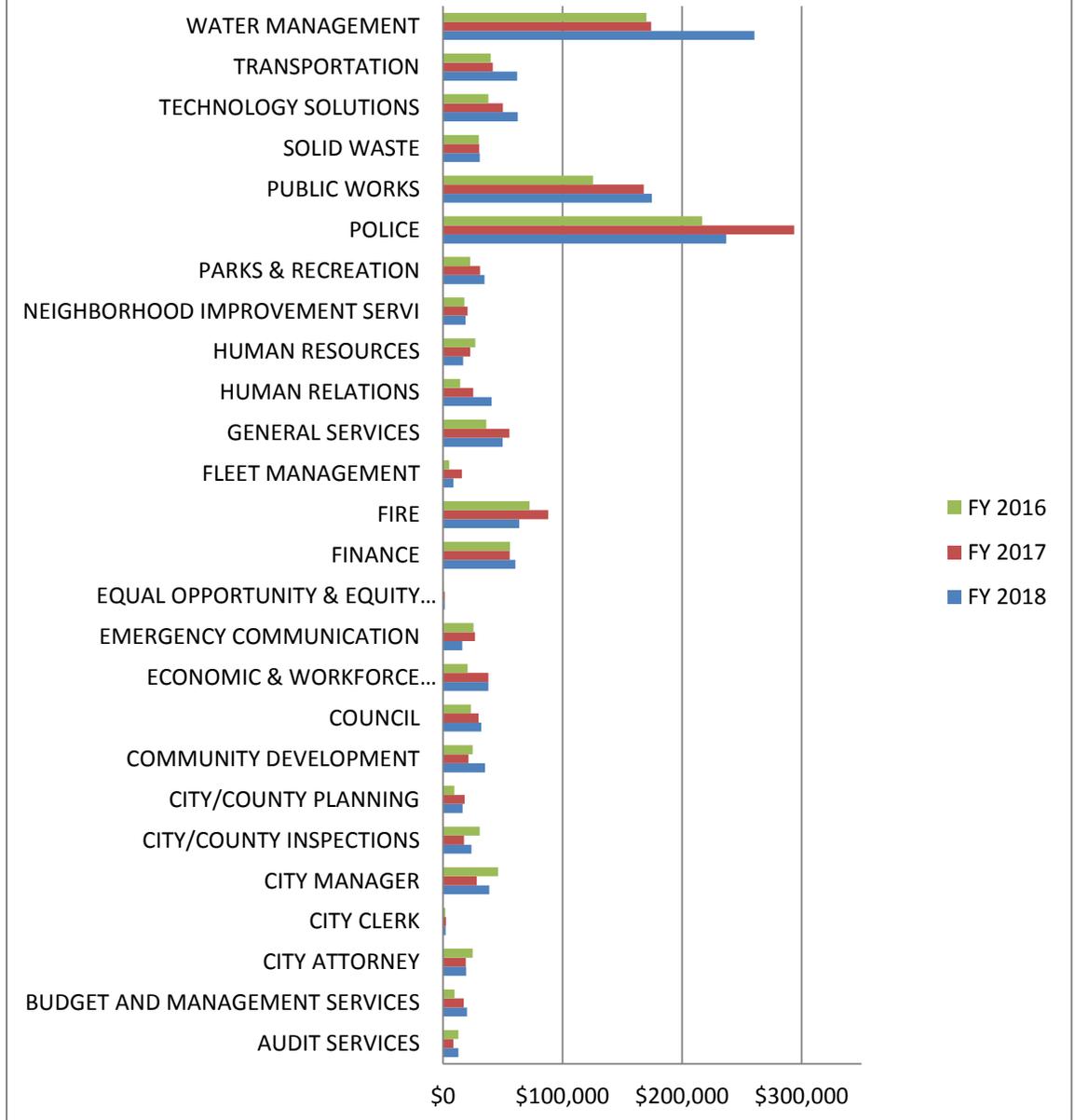
The current process is as follows: once an employee identifies a training opportunity which involves travel, the employee must first obtain approval from the appropriate Department Head, City Manager or Designee, through processes that exist at each department. After travel is approved the employee can proceed to make travel arrangements. Employees can either use a City issued procurement card (P-card) or their personal funds to pay for allowable travel expenses. Per Policy FP 201-4, the City's procurement card should be used to pay for lodging, transportation, registration and other travel/training related expenses. Expenses paid for by the employee will be reimbursed to the employee.

Within 10 business days of the employee's return, the Department staff should submit the expense reimbursement request via the MUNIS Employee Expense module. Reimbursement requests are approved through departmental workflow and will be processed by the Finance Department. All reimbursements will be deposited via direct deposit (ACH) to the employee's bank account used for payroll deposits. P-card transactions are approved through the Works system.

For the fiscal year ended June 30, 2018, the City incurred approximately \$1,379,460 of training and related travel expenses. These expenses included City as well as grant funded training and related travel expenses. See Graph 1 below which shows training and related travel expenditures by department for FY 2018, FY 2017 and FY 2016.

Graph 1: Training and related travel expenditures by department for FY 2016 to FY 2018

## Training and Related Travel FY 2016 - FY 2018



Source: The information was obtained from MUNIS

For FY 2018, the Department of Water Management, the Police Department and the Public Works Department accounted for approximately 49% of total training and related travel dollars expended.

## Objectives

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The objective of the audit was to test compliance with FP 201-4 “Travel Authorization and Expense Reimbursement”.

## Scope, Methodology, and Compliance

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### Scope

The scope of the audit included examining expense reimbursement claims processed during FY 2019 (through end of February 2019).

### Methodology

Audit Services Department staff performed the following procedures to accomplish the objectives of the audit. Staff:

1. Reviewed employee reimbursement requests for FY 2019 (through end of February 2019);
2. Reviewed training and travel related expenditures per the general ledger for FY 2016, FY 2017, FY 2018 and FY 2019 to date;
3. Reviewed the Finance Policy (FP) 201-4: “Travel Authorization and Expense Reimbursement” effective June 14, 2018;
4. Analyzed travel reimbursement requests for FY 2019 by department, employee, and position;
5. Surveyed employees responsible for processing training related travel;
6. Interviewed employees responsible for processing travel reimbursements in the Finance Department;
7. Analyzed training and travel related expenditures for FY 2016 to FY 2018;
8. Selected a judgmental sample of travel reimbursements for overnight stay and verified the following:
  - Accuracy of reimbursement requests;
  - Proper Approvals;
  - Supporting documentation; and
  - Employees only stayed minimum nights required to attend an event (one night before conference/flight out day after conference);

9. Selected a judgmental sample of travel reimbursements for overnight stays and reviewed documentation to determine if travel was planned in advance;
10. Selected a sample of travel advances and verified if travel advances were approved in accordance with policy;
11. Selected air flights booked for travel related training and looked for reasonableness of the airfares;
12. Selected a judgmental sample of non-overnight travel and verified if expenses related to travel were incurred in accordance with Policy; and
13. Inquired about no show fees and how such situations were handled by departments.

During the audit, Audit Services Department staff also maintained awareness to the potential existence of fraud.

#### Compliance

Audit Services staff conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that Audit Services staff plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. Audit Services staff believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Results and Findings

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## Objective 1 Results Summary

### **TO TEST COMPLIANCE WITH FP 201-4 “TRAVEL AUTHORIZATION AND EXPENSE REIMBURSEMENT”**

About 749 reimbursement requests were processed for FY 2019 amounting to approximately \$149,000 as of April 3, 2019. Twenty-four (24) % of the 102 expense reimbursement requests reviewed by the Audit Services staff were not processed in compliance with Policy FP 201-4. Even though the dollar amount of these exceptions (\$705.25 of overpayments and \$146.40 of underpayments) was not material to the overall City budget for travel and training related expenses, the percentage of errors found in the sample was concerning to the Audit Services Staff. These errors occurred as a result of the following: 1) unclear policy guidelines; 2) lack of supporting documentation to facilitate a thorough review, and 3) insufficient training. All claims examined were for official City business including conferences, trainings, workshops and seminars. No evidence of fraud, waste or abuse was detected.



24%



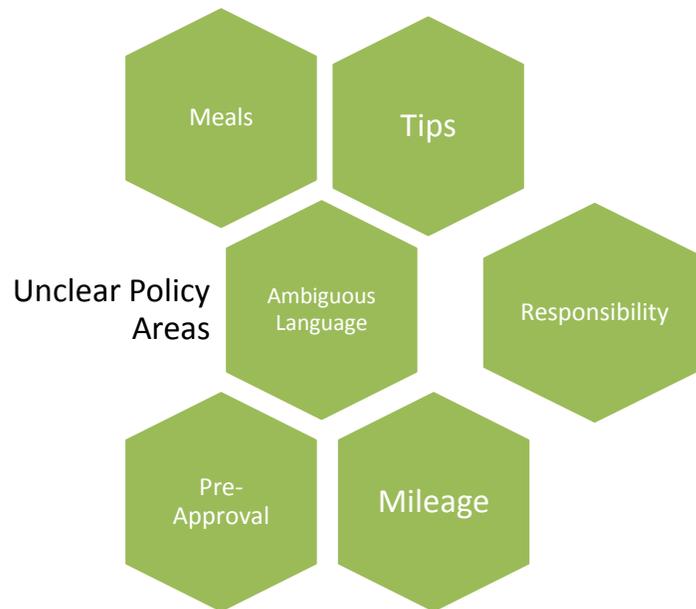
#### Finding 1

#### **Audit Services staff found:**

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*Policy FP 201-4 “Travel Authorization and Expense Reimbursement” is ambiguous*

At present, a written policy exists; however aspects of the Policy FP 201-4 do not provide clear guidance. The development and use of written procedures are always important to a successful quality control system. Written procedures provide employees with information to facilitate consistency. Lack of clear guidelines increases the risk of errors. Best practices encourage a department to have written standard operating procedures to ensure employees can perform their duties consistently. Some areas to revise include:



**Responsibility:** The Policy does not clearly define the parties responsible for ensuring compliance. Per Policy, “The Finance Department staff is responsible for the management and oversight of this policy. Department heads are responsible for managing, approving, and reviewing budget appropriations to support travel activities for their departments.” According to the Finance Director, the primary responsibility for adherence to the Policy rests with the department staff approving, authorizing and processing travel expenses. The Finance Department staff only verify compliance for expenses that are requested to be reimbursed through the MUNIS Employee Expense module and are thought of as a second line of defense. The Policy should clearly outline parties responsible for monitoring compliance and regulatory oversight. A lack of clearly defined responsibility for monitoring compliance with Policy can expose the City to financial risk.

**Meals:** The Policy states that the City will reimburse meals for overnight travel using the per diem method. Per diem is an amount established by the IRS to cover the cost of meals and incidental expenses related to travel. Per policy, 25% of the applicable per diem amount should be deducted for each meal provided as part of the event. The Policy does not clearly define meals. For instance, some employees consider “continental breakfast” as a meal and deduct it while others do not. The policy also does not provide guidance on

whether there are exceptions to this rule. Instances can occur when a meal is provided per the agenda however the employee could not consume the meal (lack of non-vegetarian options for example). Therefore, the question arises whether the employee should be reimbursed for the meal or not. Since the policy is not clear, misinterpretations can occur which can result in over payment or under payments to the employee.

Tips: The Policy does not clearly define the type of tips which are permissible for reimbursement. At present the Policy speaks of tips for doormen and porters as

*.... The practice has been to reimburse tips for expenses that generate a receipt. However, this is not clearly defined in the Policy.*

being part of incidentals. These tips are not reimbursable since employees receive per diem for these incidentals. When testing expense reimbursements, Audit Services staff

found instances when employees were reimbursed for tips that were given to service providers of ground transportation such as Uber/Lyft drivers. According to the Finance staff, the practice is to reimburse tips for expenses that generate a receipt. Therefore, it has been the practice to reimburse employees for tips associated with ground transportation. The Policy should state tips which can be reimbursed. Since the policy is not clear, misinterpretations can occur which can result in over payment or under payments to the employee.

Ambiguity in Policy Language: The Policy states that the employee will be reimbursed for actual transportation costs that a **reasonable and prudent person** would incur when traveling on official City business, when using a direct route, at the lowest rate available. "Reasonable" is subjective and is based on an individual's perception. The Policy does not outline who has the ultimate responsibility to ensure that travel expenses incurred by employees were reasonable.

*Questions regarding "reasonable"*  
*.... Who has the ultimate authority to determine which costs are reasonable?*  
*.... When an employee makes unreasonable travel arrangements what are the consequences to the employee?*

Mileage: The Policy states that personal vehicle mileage for the total miles travelled will be reimbursed at the per mile rate determined by the Internal

Revenue Service (IRS). For non-overnight travel the Policy states that if travel initiates or ends at an employee’s home, commuting miles must be deducted. However, the Policy does not speak to commute miles for overnight travel. Audit Services staff noted several inconsistencies in how miles were calculated for reimbursement.

Pre-approval: The Policy does not require written approval before any travel takes place. According to the Policy the employee must first obtain approval from the appropriate department head, City Manager, or designee, through means determined by each department before any travel takes place. The Policy should require written approval (most departments document prior approval).

Senior Management Limitation: The Policy requires Senior Management Group personnel who travel out- of- state more than once per year to pay 50% of their transportation and lodging expense (up to \$250) unless an exception is granted. The Policy outlines who is considered Senior Management. This list does not include the City Manager. However, per the City Manager this policy applies to him.

Finding 2

**Audit Services staff found:**

*Approximately twenty four percent (24%) of the 102 expense reimbursement requests reviewed were not processed in compliance with Policy FP 201-4*

Audit services staff reviewed 102 travel expense reimbursement requests to ensure compliance with the Policy. Approximately 24% of the reimbursement requests reviewed contained exceptions which could result in under payment or overpayment to an employee. Unclear Policy guidelines and a lack of thorough review both at the department approval level and the Finance Department staff level caused these errors to occur. The exceptions were in the following areas:

*... Though the dollar amount of the exceptions is not material relative to the City budget for overall training, and travel related expenses the percentage of errors found in the sample is concerning to the Audit Services staff.*

### *Reimbursement for mileage:*

According to the Policy, an employee using personal vehicle mileage for the total miles travelled will be reimbursed at the per mile rate determined by the IRS. If travel miles initiates or ends at an employee's home, commuting miles must be deducted". The calculation errors were caused as a result of not consistently deducting commute miles from the mileage calculations.

### *Per diem allowance for meals and incidentals:*

Per Policy the City will reimburse meals using the Per Diem method. One-fourth of the per diem will be deducted for each meal provided as part of the event. If all meals are provided, the employee is still entitled to 25% of the per diem to cover incidental expenses associated with the trip. Audit staff used the conference agenda to determine if meals were provided at a given training attended by the employee. In instances where errors existed, meals were not deducted even if the conference agenda specified that meals were provided. Other supporting documentation did not exist to detail why meals that were listed per the conference agenda were not considered when calculating the per diem reimbursement amount. Incorrect calculation of per diem can result in underpayment or overpayment to employees. These discrepancies create financial risk to the City. Conference agendas are currently not required to be uploaded with expense reimbursement documents in the MUNIS Employee Expense module. This limits the ability of approvers to ensure that reimbursement requests are in line with the Policy.

### *Other errors*

Examples of other reimbursement requests processed that were not in compliance with the Policy are as follows:

- An employee was reimbursed for amounts charged on their City P-card for parking.
- An employee charged non-allowable travel expense to their City P-card (gift shop and restaurant fees).
- A few instances were noted where employees were reimbursed for food charged on their hotel bills.

### Finding 3

#### **Audit Services staff found:**

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*The Finance Department staff has not specified the documentation required to support the reimbursement calculation for the meals and incidentals per diem*

The Policy requires meal and incidental per diem calculations take into account the number of meals provided as part of the training event. The Finance Department staff has not established the documentation that would help substantiate the per diem calculations for meals. Supporting documentation is not required to be submitted for meal and per diem expense reimbursement requests in the MUNIS Employee Expense module, resulting in the conclusion that the per diem amount submitted for reimbursement is not verified. For other expenses submitted for reimbursement, the MUNIS Employee Expense module specifies the documents required (e.g. mileage) to substantiate the reimbursement expense. Lack of adequate supporting documentation hampers the reviewer's ability to verify compliance with the Policy, therefore exposes the City to financial risk.

### Finding 4

#### **Audit Services staff found:**

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Training is only provided to employees that process reimbursement requests and not to the approvers of expense reimbursements at the department level or employees participating in training related travel

At present, training is not provided to employees who participate in training related travel or approvers of travel expenditures. The Finance Department staff stated that they currently provide training to employees designated to enter travel reimbursement requests in the MUNIS Employee Expense module. Per Finance Department staff, these employees are considered subject matter experts on the Policy and should have helped their department staff with travel expense related questions. Training a few employees in each department has not been sufficient. There are significant numbers of individual approvers across the City who are approving travel expenditures at all levels within all departments. Training related travel expenses paid for by P-cards get approved through the Works system. Travel expenses that require reimbursements are

approved through the MUNIS Employee Expense module. Each system has a different approval workflow for the respective departments. In addition, employees that engage in travel should also be knowledgeable of the Policy requirements. Employees who participate in training related travel and who approve training related travel expenses should be trained on the requirements of the Policy. Well trained employees can help facilitate uniformity of procedures.

## **Conclusion**

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About 749 reimbursement requests were processed for FY 2019 amounting to approximately \$149,000 as of April 3, 2019. Twenty-four (24) % of the 102 expense reimbursement requests reviewed by the Audit Services staff were not processed in compliance with Policy FP 201-4. Even though the dollar amount of these exceptions (\$705.25 of overpayments and \$146.40 of underpayments) was not material to the overall City budget for travel and training related expenses, the percentage of errors found in the sample was concerning to the Audit Services Staff. These errors occurred as a result of the following: 1) unclear policy guidelines; 2) lack of supporting documentation to facilitate a thorough review, and 3) insufficient training. All claims examined were for official City business including conferences, trainings, workshops and seminars. No evidence of fraud, waste or abuse was detected.

## Recommendations

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### Recommendation 1

The Finance Department staff should revise Policy FP 201-4. The revised Policy should:

- 1) State the parties responsible for monitoring compliance with Policy FP 201-4;
- 2) State the parties responsible to ensure travel expenses incurred are reasonable and provide examples to demonstrate unreasonable use of travel expenses;
- 3) Define sanctions for incurring unreasonable travel expenses;
- 4) Define Meals ;
- 5) Provide Examples of Mileage Calculations and clearly define mileage reimbursements for overnight travel;
- 6) Define tips that are allowed to be reimbursed and establish a maximum percentage;
- 7) Require pre-approval in writing; and
- 8) Update the Senior Management List to include the City Manager.

**Value Added:** *Risk Reduction; Compliance*

### Recommendation 2

The Finance Department staff should specify the supporting documentation required to substantiate the meals and incidental per diem. This document should be required to be submitted with the travel expense reimbursement requests. If meals claimed on the reimbursement requests do not align with the supporting documentation, employees should be required to provide a written statement approved by their supervisor explaining any exceptions. Finance Department staff should ensure that the MUNIS Employee Expense module incorporates this requirement.

**Value Added:** *Risk Reduction; Compliance*

### Recommendation 3

The Finance Department staff should extend its current training on Policy FP 201-4 and ensure that all employees and personnel responsible for processing, approving and reviewing travel expenses are knowledgeable of the Policy. The training can be in the form of outreach via emails, etc. If the Finance Department staff wants to designate a few employees in each department as subject matter experts, it should be clearly outlined that these subject matter experts are responsible for ensuring all employees that engage in travel or approve transactions in their respective departments are educated on the Policy. In addition, the Finance Department staff responsible for approving and processing all travel claims should also receive training on the revised Policy.

**Value Added:** Risk Reduction; Cost Reduction

#### Value Added Legend



To learn more, visit our website at: [durhamNC.gov/audit](http://durhamNC.gov/audit)

# Management Response

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Memo to: Dr. Germaine F. Brewington, Director of Audit Services  
From: David Boyd, Finance Director  
Date: May 28, 2019  
Subject: Management's Response to Recommendations  
Travel Performance Audit June 2019

The following is the management's response to the Travel Performance Audit June 2019.

## **Recommendation 1:**

The Finance Department staff should revise Policy FP 201-4. The revised Policy should:

- 1) State the parties responsible for monitoring compliance with Policy FP 201-4;
- 2) State the parties responsible to ensure travel expenses incurred are reasonable and provide examples to demonstrate unreasonable use of travel expenses;
- 3) Define sanctions for incurring unreasonable travel expenses;
- 4) Define Meals ;
- 5) Provide Examples of Mileage Calculations and clearly define mileage reimbursements for overnight travel;
- 6) Define tips that are allowed to be reimbursed and establish a maximum percentage;
- 7) Require pre-approval in writing; and
- 8) Update the Senior Management List to include the City Manager.

## **Management's Response:**

We concur. Management is in full agreement with the recommendation. The Finance Department will revise the existing Policy FP 201-4 to include all of the items in the recommendation number 1.

Implementation Date: September 2019.<sup>1</sup>

**Recommendation 2:**

The Finance Department staff should specify the supporting documentation required to substantiate the meals and incidental per diem. This document should be required to be submitted with the travel expense reimbursement requests. If meals claimed on the reimbursement requests do not align with the supporting documentation, employees should be required to provide a written statement approved by their supervisor explaining any exceptions. Finance Department staff should ensure that the MUNIS Employee Expense Module incorporates this requirement.

**Management's Response:**

We concur. Management is in full agreement with the recommendation. The Finance Department will add to the policy revision that supporting documentation will be required to substantiate meals and incidental items.

Implementation Date: September 2019

**Recommendation 3:**

The Finance Department staff should extend its current training on Policy FP 201-4 and ensure that all employees and personnel responsible for processing, approving and reviewing travel expenses are knowledgeable of the policy. The training can be in the form of outreach via emails, etc. If the Finance Department staff wants to designate a few employees in each department as subject matter experts, it should be clearly outlined that these subject matter experts are responsible for ensuring all employees that engage in travel or approve transactions in their respective departments are educated on the Policy. In addition, the Finance Department staff responsible for approving and processing all travel claims should also receive training on the revised policy.

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<sup>1</sup> Provide a target implementation date.

**Management's Response:**

We concur. Management is in full agreement with the recommendation. The Finance Department will conduct training on the revised policy in order to comply with the recommendation.

Implementation Date: September 2019

## Distribution of Report

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## Distribution of Report Con't.

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## Distribution of Report Con't.

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