COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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April 17, 2012

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **DEPARTMENT OF CHILDREN AND FAMILY SERVICES – MILEAGE AND TRAVEL EXPENSE CLAIM REVIEW**

As part of our ongoing responsibility to ensure County resources are safeguarded, we have reviewed the Department of Children and Family Services' (DCFS or Department) compliance with County employee mileage and travel reimbursement policies and procedures.

The County Code allows reimbursement to employees for mileage and parking fees when they drive their own cars on County business, and for travel expenses (e.g., meals, incidental expenses, etc.) for out-of-County trips. DCFS has over 3,000 employees who drive their personal vehicles on County business. DCFS employees received approximately $7.7 million in mileage reimbursements during Fiscal Year (FY) 2010-11. The $7.7 million is approximately 42% of the total of $18.3 million paid to all County employees for mileage reimbursement during 2010-11. DCFS employees also incurred approximately $1 million in travel expenses, including airfare and hotels, in FY 2010-11.

Our review included interviewing DCFS management and staff, and contract travel agency staff; reviewing a sample of mileage and travel expense claims; and evaluating DCFS' controls over claims processing.

Summary of Findings

Our review disclosed significant weaknesses in DCFS' mileage claims approval process that resulted in DCFS paying invalid claims. For example, eight employees claimed and were paid for mileage on days they did not work; and an employee falsified her mileage claims and forged her supervisor's signature. We referred these potentially fraudulent/improper claims to the Auditor-Controller's Office of County Investigations (OCI) for review. OCI confirmed that six employees submitted fraudulent claims and/or time cards, including the employee who forged her supervisor's signature. OCI referred three of these cases to the District Attorney's Office for criminal prosecution. DCFS indicated that the employee who forged her boss' signature has been discharged, one employee is pending discharge, and another employee resigned before being discharged. DCFS also indicated that they will take appropriate administrative actions with the remaining employees who submitted fraudulent mileage claims and/or time cards.

The following are examples of issues noted in our review:

- **Mileage claimed and paid on days not worked** – Eight (40%) of the 20 DCFS employees reviewed claimed and were paid a total of $1,243 in mileage reimbursement on days their time cards indicated they did not work.

  DCFS' response (Attachment II) indicates they have revised their Mileage Claim policy to require employees' immediate supervisors to review all mileage claims to ensure that employees only claim mileage on days they work. The Department will also require all employees who claim mileage, supervisors, and managers to sign a form acknowledging that they understand the revised policy. In addition, DCFS will issue a memo to employees who claim mileage to remind them that falsifying a mileage claim is grounds for disciplinary action, including discharge, and may lead to criminal prosecution. DCFS management will also take appropriate corrective/administrative action to address the employee misconduct identified in our report.

- **Mileage claimed and paid for commuting -** One (5%) employee claimed and was paid a total of $460 in mileage reimbursement for 14 trips commuting between his home and headquarters on the claims we reviewed. County policy does not allow employees to claim or be paid for mileage for travel between their home and headquarters. This employee may have also claimed and been paid for mileage improperly in other periods we did not review.

  DCFS' response indicates the Department issued a memo to reinforce that supervisors review mileage claims to ensure employees do not claim mileage for commuting. Supervisors will also ensure that employees' correct home and headquarters addresses are shown on the mileage claims. The Department will also have Mileage Claim Unit staff prepare an overpayment letter for any employee who claims mileage for commuting.

- **Incomplete mileage claims -** Nine (45%) of the 20 mileage claims reviewed were missing some required information (e.g., valid/legible addresses, dates/times of trips, purposes of trips, etc.).

  DCFS' response indicates that they issued a memo to Mileage Claim Unit staff instructing them to return incomplete and/or inaccurate mileage claims to the employee's Regional Administrator/Division Chief. The Department also informed departmental managers how to re-submit rejected claims.

- **Inadequate supervisory review** – All 13 of the supervisors interviewed from various DCFS offices indicated that they do not routinely review employees' mileage claims before approving them. In addition, five (38%) of the 13 supervisors signed mileage claims for employees they did not supervise. The supervisors stated they approved mileage claims for other employees when the employees' supervisors were not in the office. Some of the improper payments noted in our review may have been prevented with proper management oversight.

  DCFS' response indicates that management instructed supervisors to review mileage claims to ensure claims are for allowable trips, the distance claimed is appropriate and reasonable, and the claim forms are complete, accurate, and legible.

- **Data entry errors in CWTAPPS -** Two (10%) of 20 the claims reviewed were entered into the Countywide Timekeeping and Payroll/Personnel System (CWTAPPS) incorrectly, resulting in overpayments totaling approximately $3,400. DCFS recovered the overpayments from the employees after we brought the errors to their attention.

  DCFS' response indicates the Department issued a memo to Mileage Claim Unit staff reminding them of the importance of ensuring that mileage claim data is entered into CWTAPPS accurately.

- **Use of outstations** – Some DCFS staff are assigned to worksites away from their headquarters ("outstation"), so they will be closer to their assignment (e.g., responding to reports of child abuse, etc.). Using outstations can reduce response times and mileage. However, we noted that some outstationed employees claimed more mileage because their work was actually closer to their headquarters than their outstation location. For example, 95% of one outstationed employee's cases were closer to his headquarters than his outstation. This increased the employee's mileage, and may have delayed response times, because the employee had to travel further. In addition, some outstationed employees made unnecessary trips to claim additional mileage. For example, one employee routinely drove from headquarters to his outstation on his way home, so he could claim and be paid for mileage for part of his drive home.

Seven (88%) of the eight outstationed employees reviewed received a total of $1,138 in additional mileage reimbursement (2,299 miles), by being assigned to the outstations in the one month we reviewed.

DCFS' response indicates the Department instructed Regional Administrators/ Office Heads to evaluate whether outstations are used as intended, and report the results of their evaluation. DCFS will revise its Mileage Claim policy based on the results, as appropriate.

We also noted that the Department's Accounts Payable staff need to ensure they have approved travel requests before authorizing payments, and that employees submit travel expense claims on time.

Although this report is a review of DCFS' compliance with County mileage and travel policies, we recommend that other County departments review the findings in this report, and ensure that necessary controls are in place.

Details of these and other findings and recommendations are included in Attachment I.

Review of Report

We discussed our findings with DCFS management during the course of our review. DCFS management immediately began taking corrective action, including revising the Department's mileage claim policy to address the findings. The Department also developed an online mileage claim system, which automatically calculates the distance between locations, to streamline the review process.

We discussed our report with DCFS management on January 10, 2012. The Department's response (Attachment II) indicates general agreement with our findings and recommendations. DCFS' response also describes actions they have taken, or plan to take, to address the recommendations in our report.

We thank DCFS management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Robert Campbell at (213) 253-0101.

WLW:JLS:RGC:TK:YK

Attachments

c: William T Fujioka, Chief Executive Officer
Philip L. Browning, Director, DCFS
All Department Heads
Audit Committee
Public Information Office

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
MILEAGE AND TRAVEL EXPENSE CLAIM REVIEW

Background

County Code Section 5.40 allows reimbursement to employees for mileage and parking fees incurred while driving their own vehicles on County business, and for other travel-related costs (e.g., meals, incidental expenses, etc.) for out-of-County trips. County departments assign employees to a permanent work location (headquarters). Employees can generally claim reimbursement for mileage and parking for driving on County business, except for commuting between their home and their headquarters.

The Department of Children and Family Services (DCFS or Department) has over 3,000 employees who drive to visit clients, inspect foster care facilities, etc. DCFS employees received approximately $7.7 million in mileage reimbursements in Fiscal Year (FY) 2010-11. The $7.7 million is approximately 42% of the total of $18.3 million paid to all County employees for mileage reimbursement during 2010-11.. DCFS also paid approximately $1 million in travel expenses, including airfare and hotels, for the same period. DCFS' Bureau of Finance & Administration is responsible for processing mileage claims.

Scope

We reviewed DCFS' compliance with County mileage and travel reimbursement policies and procedures, including the County Fiscal Manual (CFM). Our review included interviewing DCFS management and staff, and contract travel agency staff; reviewing a sample of mileage and travel expense claims; and evaluating DCFS' controls over claims processing.

COMMENTS AND RECOMMENDATIONS

Mileage Reimbursement

Mileage Claim Accuracy

CFM Section 13.12.7 requires employees to submit a mileage claim with the date, time, location/address and city, odometer reading, miles traveled, and purpose for each trip. The claims must be reviewed/approved by supervisors who can attest to their accuracy; and reviewed by mileage clerks for accuracy before they are entered into the Countywide Timekeeping and Payroll/Personnel System (CWTAPPS) for payment. Employees cannot claim mileage for commuting between their home and their headquarters, on days they do not work, or claim excessive mileage (e.g., making unnecessary stops to/from home, or claiming excessive mileage from location to location, etc.).

We reviewed a sample of 20 mileage claims and related documents, and interviewed DCFS staff, and noted the following:

Mileage Claimed and Paid on Days not Worked

Eight (40%) of the 20 DCFS employees reviewed claimed and were paid a total of $1,243 for mileage on days when their time cards indicated they were not at work. We referred these cases to the Auditor-Controller's Office of County Investigations (OCI) for further review. OCI investigated six of the cases we referred and confirmed that all six employees had submitted fraudulent mileage claims and/or time cards, including one employee who forged her supervisor's signature on the falsified claims. OCI did not investigate the other two cases because the amount of inappropriate mileage was fairly small.

OCI referred three of these cases to the District Attorney's Office for criminal prosecution. DCFS indicated that the employee who forged her supervisor's signature has been discharged, one employee is pending discharge, and another employee resigned before being discharged. DCFS also indicated that they will take appropriate administrative actions with the remaining employees who submitted fraudulent claims and/or time cards.

Recommendations

DCFS management:

1. **Ensure employees only claim mileage on days they work.**

2. **Remind employees that falsifying a mileage claim is grounds for disciplinary action, including discharge, and may lead to criminal prosecution.**

3. **Take appropriate action to address the employee misconduct identified in this report.**

Claims for Excessive Mileage

- **Mileage claimed and paid for commuting** – One (5%) of the 20 claims reviewed indicated that the employee was claiming and was paid for mileage for commuting between his home and headquarters. We reviewed six additional claims submitted by this employee, and noted that he was paid a total of $460 for 1,000 miles that he improperly claimed for commuting between his home and headquarters. Based on our review, we have recommended that DCFS review this employee's prior mileage claims, and recover any payments for commuting. DCFS indicates their Internal Affairs will conduct a comprehensive review of this employee's mileage claims for 2010 and 2011, and seek reimbursement as appropriate.

- **Over-claimed mileage** – We compared the mileage reported on the 20 claims to the miles computed by various internet applications (MapQuest, Google Maps), and noted that 11 (55%) of the 20 claims reported more miles than the internet applications computed, resulting in $780 in total possible overpayments. For example, one employee claimed 79 miles from headquarters to a work location, when the longest computed route was 67 miles. In calculating the excess mileage, we allowed each employee to claim a total of 20 miles more per claim then the total internet application mileage to allow for employees taking unavoidable detours, getting lost, etc.

- **Not claiming the lesser mileage as required** – County rules require employees to claim the lesser of the distance between their home and their work location, or their headquarters and their work location. For example, if an employee travels 20 miles from home to a work location, but the distance between the work location and the employee's headquarters is 15 miles, the employee can only claim 15 miles.

  We noted that seven (35%) of the 20 claims included a trip where the employees did not claim the lesser mileage as required, resulting in overpayments totaling approximately $206.

  Recommendations

  DCFS management:

  4. **Ensure employees do not claim mileage for commuting between home and their headquarters.**

  5. **Reinstruct employees on mileage claim rules, and the requirement to complete their claims accurately, including claiming the lesser of the distance between their home and their work location, or their headquarters and the work location, when they drive between their home and a work location.**

Mileage Claim Processing

- **Mileage claims submitted late** – The CFM requires employees to submit mileage claims on a regular basis, as soon as practical after each month. The CFM also indicates that claims over one-year old may not be accepted for payment. We noted that ten (50%) of the 20 claims reviewed were submitted an average of nine months after the claim periods, and four (40%) of the ten claims were submitted 12 months after the claim periods. In addition, 59 (30%) of the 196 employees reviewed submitted claims for three or more months in a single month. It appears these employees were accumulating their claims to receive a larger, lump-sum, reimbursement. Since supervisors are required to review and approve all claims, it may be difficult for supervisors to verify employee trips from several months prior.

- **Incomplete mileage claims** – Nine (45%) of the 20 claims were missing some required information (e.g., valid/legible addresses, times/dates of trips, etc.). We also noted several instances where the purpose of the trip was ambiguous (e.g., 'DCFS office'). Employees must ensure their mileage claims are complete and accurate, and supervisors/mileage clerks should return incomplete claims to the employees or their supervisors for correction.

- **Inadequate supervisory review** – We interviewed 13 supervisors from various DCFS offices. All 13 indicated they routinely approve employees' mileage claims without reviewing them. Many of the supervisors stated that it is too time consuming to review each entry, or were unaware they had to verify the mileage on the claim. In addition, five (38%) of the 13 supervisors signed mileage claims for employees they did not supervise. The supervisors indicated they did this when the employees' supervisors were not in the office to approve the claims. All mileage claims should be reviewed/approved by supervisors who can verify the accuracy of the claims. Some of the issues noted in this review may have been prevented with proper management oversight.

  Finally, 11 (85%) of the 13 supervisors indicated that they return approved mileage claims to employees, so the employees can hand deliver the approved claims to the Mileage Unit. Returning approved claims to the employees could result in approved claims being altered before they are submitted for processing.

- **Data entry errors in CWTAPPS** – Two (10%) of the 20 claims reviewed were entered into CWTAPPS incorrectly, resulting in overpayments of approximately $3,400. In one instance, an employee claimed 1,044 miles and no parking expenses, but staff entered 5,383 miles and $71 for parking in CWTAPPS, resulting in a $2,089 overpayment. DCFS recovered the overpayments from the employees after we brought the errors to their attention.

Recommendations

DCFS management:

6. **Require employees to submit mileage claims timely.**

7. **Instruct supervisors and mileage clerks to reject incomplete or illegible claims.**

8. **Require mileage claims to be reviewed and approved by a supervisor who can attest to the accuracy of mileage claimed, and that supervisors verify the claims for allowable trips on days the employees worked, and that the distances claimed are reasonable.**

9. **Ensure supervisors do not return approved mileage claims to employees.**

10. Ensure mileage clerks enter mileage claim information into CWTAPPS correctly.

Driver's License Monitoring

CFM Section 13.12.10 requires departments to review the CWTAPPS Driver's License Expiration report every month to verify that all employees driving on County business have a current driver's license.

We noted that DCFS does not review the report as required, or regularly update the employees' license expiration dates in CWTAPPS. Sixty-one (9%) of the 678 employees reviewed were paid for mileage when CWTAPPS indicated they had an expired license. To protect the County from liability for employees driving without a current driver's license, DCFS should review the monthly report.

Recommendation

11. DCFS management ensure that mileage clerks review the Driver's License Expiration report monthly, and that employees with an expired driver's license do not drive on County business or claim mileage.

CWTAPPS Mileage Permittee Records

The County Code distinguishes between employees who drive regularly on County business (mileage permittees), and employees who only drive occasionally on County business (occasional drivers). The major difference between the two groups is that mileage permittees are reimbursed if their car is damaged in their headquarters parking lot, and occasional drivers are not.

CFM Section 13.12.2 requires departments to review all mileage permittees annually to verify they still need permittee status. It appears that DCFS does not verify employees' need for permittee status. As of May 2011, 1,366 (25%) of the 5,535 DCFS employees who were categorized as mileage permittees had not submitted a mileage claim for at least two years, including 669 (12%) who had not submitted a claim in over five years. In addition, 183 (13%) of the 1,366 mileage permittees had never submitted a mileage claim.

Department mileage clerks are also supposed to enter a "stop date" when an employee's mileage permittee status ends (e.g., due to changes in job responsibilities, etc.). However, we noted that DCFS mileage clerks deleted 382 employees' mileage certification records from CWTAPPS, instead of entering a stop date. To ensure a proper audit trail exists, mileage clerks should enter a stop date, instead of deleting mileage certification records.

Finally, we noted that, for five (31%) of the 16 employees, the headquarters in CWTAPPS did not match the headquarters on the mileage claims. Because employees are paid based on the headquarters shown on their mileage claims, DCFS should ensure that headquarters information in CWTAPPS is accurate and agrees with the mileage claims.

Recommendations

DCFS management:

12. **Review employees' mileage permittee status annually.**

13. **Ensure mileage clerks enter permittee status stop dates, instead of deleting employees' mileage certification records from CWTAPPS.**

14. **Ensure that headquarters information in CWTAPPS agrees with the mileage claims before the claims are paid.**

Outstationed Employees

Some DCFS staff are assigned to worksites away from their headquarters ("outstation") so they will be closer to their assignment (e.g., responding to child abuse reports, etc.). Using outstations can reduce response times and mileage.

We reviewed a sample of eight mileage claims from outstationed employees and noted the following:

- **Inefficient use of outstations** – Some employees assigned to outstations did not work on cases that were closer to their outstations. For example, 95% of one outstationed employee's cases, in the month we tested, were closer to the employee's headquarters than to his outstation. Assigning this employee to an outstation may also have delayed response times, because the employee had to travel farther. In total, seven (88%) of the eight outstationed employees received a total of $1,138 in additional mileage reimbursement (2,299 miles), by being assigned to the outstations in the one month we reviewed.

- **Unnecessary trips to claim additional mileage** – Four (50%) of the eight outstationed employees reviewed made unnecessary trips to claim additional mileage. For example, one employee routinely drove from headquarters to an outstation on his way home, so he could claim mileage for part of his drive home, resulting in him using County time to drive home, and receiving $240 in improper mileage payments for the month we reviewed.

Recommendations

DCFS management:

15. **Evaluate the use of outstations to ensure they are used to minimize employee response time and reduce driving/mileage.**

16. **Ensure employees do not drive between work locations to claim mileage for commuting.**

Travel Expenses

DCFS employees are sometimes required to travel outside of the County to visit foster children, conduct home evaluations, attend training and conferences, etc.

DCFS policy requires staff to obtain an approved travel request before their trip, including the destination, travel dates, and purpose of the trip. The approved travel request is sent to one of DCFS' travel coordinators to make reservations. The approved travel request is then sent to Accounts Payable (A/P), to be logged in.

We reviewed travel expense claims and the travel request log, and interviewed staff to determine whether DCFS properly monitored and controlled travel expenses, and noted the following:

- **A/P staff do not always receive approved travel requests** – A/P paid 60 (11%) of the 522 travel expense claims without an approved travel request.

- **Some travel claims are submitted late** – Employees are required to submit travel expense claims within two weeks of their trip. We noted that 262 (72%) of the 363 claims were submitted an average of 78 days late.

It should be noted that the County recently entered into an agreement to use the State's contract travel agency. This will allow the County to make travel reservations online or by phone at a lower price. However, the recommendations below will continue to be applicable under the new agreement.

Recommendations

DCFS management:

17. **Require staff to send approved travel requests to A/P staff.**

18. **Ensure A/P staff only pay claims with approved travel requests.**

19. **Require employees to submit travel expense claims timely.**

Attachment II

County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place, Los Angeles, California 90020
(213) 351-5602

PHILIP L. BROWNING
Director

Board of Supervisors
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Second District
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Third District
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Fourth District
MICHAEL D. ANTONOVICH
Fifth District

April 3, 2012

To: Wendy L. Watanabe
Auditor-Controller

From: Philip L. Browning
Director

RESPONSE TO THE AUDITOR-CONTROLLER'S DEPARTMENT OF CHILDREN AND FAMILY SERVICES' MILEAGE AND TRAVEL EXPENSE CLAIM REVIEW

Attached you will find the Department of Children and Family Services' (DCFS) responses to the findings and recommendations contained in the Auditor-Controller's Mileage and Travel Expense Claim Review. We agree with the recommendations and have taken appropriate corrective actions as indicated in the Department's Corrective Action Plan (CAP) which was developed and implemented in response to your review. Please note that these responses were previously provided via e-mail to Young Kwon in your office on Thursday, March 29, 2012.

We appreciate the opportunity to include our response in your report, and thank your audit staff for their professionalism and objectivity during this review.

If you require any additional information, please contact me or your staff may contact Cynthia McCoy-Miller, Administrative Deputy III, Bureau of Finance and Administration, at (213) 351-5847 or via e-mail at mccoyc@dcfs.lacounty.gov.

PLB:CMM:jl

Attachment

c. Cynthia McCoy-Miller, Administrative Deputy III

Department of Children and Family Services
Mileage and Travel Expense Claims Review Corrective Action Plan (DRAFT)

	Recommendations	Tasks	Date	Status
1	Ensure employees only claim mileage on days they work.	Bureau of Finance and Administration (BFA) management will update and issue a revised DCFS Mileage Claim Management Directive (MD) # 11-01 which will include under the Internal Controls heading, instructions directing Department Regional Management to ensure mileage permittees' immediate supervisors review each claim prior to signing approvals.	3/9/2011	Completed. BFA management posted to LAKids the revised DCFS Mileage Claim MD # 11-01 for immediate access by all staff.
		All departmental mileage permittees, supervisors and managers will be required to sign a form acknowledging receipt and understanding of DCFS Mileage Claim MD # 11-01.	3/16/2012	In progress. On 1/18/2012, BFA Admin. Deputy distributed e mail to all departmental managers notifying them of this requirement. On 1/26/2012, DCFS Human Resources requested departmental managers to obtain from all employees signed letters acknowledging receipt and understanding of Mileage Claim MD #11-01.
		Department's Fiscal Operations Division (FOD) Accounts Payable (AP) Unit will re issue annually a For Your Information (FYI) to remind all permittees of management's expectation to comply with DCFS' Mileage Claim MD # 11-01; and highlight any significant changes or updates to the policy.	4/15/2012	On target. FYI completed and submitted to Union for review in accordance with MOU requirements.
2	Remind employees that falsifying a mileage claim is grounds for disciplinary action, including discharge, and may lead to criminal prosecution.	Department/Regional Management to ensure mileage permittee's immediate supervisor reviews mileage claims to ensure that the following errors do not occur: a) Mileage is claimed for trips not authorized; b) Excessive mileage is claimed; c) Mileage is claimed for travel from home to headquarters and vice versa; d) Mileage is claimed for incorrectly calculated mileage for travel from home.	3/9/2011	Implemented and ongoing.
		Department's FOD AP Unit will issue a FYI to mileage permittees stipulating that falsification of the mileage claim is grounds for disciplinary action, including discharge, and may lead to criminal prosecution.	4/15/2012	On target. FYI completed and submitted to Union for review in accordance with MOU requirements.

Department of Children and Family Services
Mileage and Travel Expense Claims Review Corrective Action Plan (DRAFT)

	Recommendations	Tasks	Date	Status
3	Take appropriate action to address the employee misconduct identified in this report.	Department's FOD AP Unit to ensure overpayment recovery policies are enforced when employees claim unauthorized/disallowed miles and/or parking. Upon discovery of an overpayment, AP will prepare an Overpayment letter and send it to the employee with a copy to the Regional Administrator/Office Head.	1/18/2011	Implemented and ongoing
		DCFS management will ensure appropriate corrective/administrative action is taken to address the referenced employee misconduct issues identified in the report.	8/23/2011	Implemented and ongoing.
4	Ensure employees do not claim mileage for commuting between home and their headquarters.	Department/Regional Management to instruct mileage permittee's immediate supervisor to review mileage claims to ensure employees do not claim mileage for their regular commute in accordance with the revised DCFS Mileage Claim MD # 11-01.	3/9/2011	Implemented and ongoing.
		Mileage Unit staff will prepare an Overpayment Letter upon discovering an employee claimed mileage for regular commute, in accordance with the revised DCFS Mileage Claim MD # 11-01.	3/9/2011	Implemented and ongoing.
		Department's FOD AP Unit will issue a FYI stipulating mileage permittee's immediate supervisor is to ensure correct home address and headquarter address are reflected on the Mileage Claim Form to avoid claiming for regular commute.	4/15/2012	On target. FYI completed and submitted to Union for review in accordance with MOU requirements.
5	Reinstruct employees on mileage claim rules, and the requirement to complete their claims accurately, including claiming the lesser of the distance between their home and their work location, or their headquarters and the work location, when they drive between their home and a work location.	BFA management will issue a revised Mileage Claim MD # 11-01 to reinstruct employees on mileage claim rules and regulations, to remind employees of the importance of completing the claims forms accurately and in no case should mileage claim from home to first point of contact be greater than the distance between headquarter and first business contact.	3/9/2011	Implemented. BFA Admin. Deputy also reiterated this expectation to all departmental managers by e-mail on July 11, 2011, and again on January 18, 2012.
		DCFS' Internal Controls Section will be instructed to conduct random sample reviews of mileage claims to ensure adherence to policies and procedures.	9/1/2011	Implemented and ongoing. Internal Controls developed review instrument and conducted initial review in January 2012.

Department of Children and Family Services
Mileage and Travel Expense Claims Review Corrective Action Plan (DRAFT)

	Recommendations	Tasks	Date	Status
6	Require employees to submit mileage claims timely.	BFA management will issue and post on LAKids a revised DCFS Mileage Claim MD # 11-01 which stipulates the timeframes required for submitting mileage claims and the required use of the on-line Mileage System for completing the mileage claims.	3/9/2011	Implemented and ongoing. BFA Admin. Deputy also reiterated this expectation to all departmental managers in an e-mail on January 18, 2012.
		Department's FOD AP Unit will develop, distribute and post on LAKids a Mileage Claim Submission Due Date schedule. A monthly e-mail reminder of the mileage due date will be sent to the Deputy Directors to share with their mileage permittees.	2/1/2012	Implemented and On-going. FOD AP manager began sending reminders to Deputy Directors in December 2011. Also, the BFA Admin. Dep. distributed the submission schedule to all departmental managers in an e-mail on January 18, 2012.
7	Instruct supervisors and mileage clerks to reject incomplete or illegible claims.	Department's FOD AP manager will issue a memo to the Mileage Claim Unit staff to return incomplete and/or inaccurate mileage claims to the employee's Regional Administrator/Division Chief.	2/17/2011	Implemented and on ongoing.
		BFA management will issue instructions to departmental managers regarding the re-submission of rejected claims	2/1/2012	Implemented. BFA Admin. Deputy distributed a notice of expectation regarding mileage template to all departmental managers in an e-mail on January 18, 2012.
8	Require mileage claims to be reviewed and approved by a supervisor who can attest to the accuracy of mileage claimed, and that supervisors verify the claims for allowable trips on days the employees worked, and that the distances claimed are reasonable.	Department/Regional Management will instruct mileage permittee's immediate supervisor to review mileage claims to ensure claims are for allowable trips and on days worked, the distance claimed is appropriate and reasonable, and the claim forms are complete, accurate and legible.	3/9/2011	Implemented and ongoing. Current DCFS policy was updated to reflect these requirements.

Department of Children and Family Services
Mileage and Travel Expense Claims Review Corrective Action Plan (DRAFT)

	Recommendations	Tasks	Date	Status
9	Ensure supervisors do not return approved mileage claims to employees.	BFA management will issue a revised DCFS Mileage Claim MD # 11-01 which includes the following statement: "After reviewing the Mileage claim, the supervisor must sign and approve the claim, and forward the original to the Department's mileage clerk in accordance with departmental procedure."	3/9/2011	Implemented.
10	Ensure mileage clerks enter mileage claim information into CWTAPPS correctly.	FOD AP manager will issue a memo to Mileage Unit stipulating their responsibility for ensuring that the date and employee name entered in the CWTAPPS are the same as indicated in the approved mileage claim.	2/17/2011	Implemented and ongoing.
11	DCFS management ensure that mileage clerks review the Driver's License Expiration report monthly, and that employees with an expired driver's license do not drive on County business or claim mileage.	DCFS Mileage Unit supervisor will review and distribute monthly to Department/Regional managers a certified Employee Driver's License Expiration Report (sorted by pay location) requesting verification of the driver's license renewal.	4/29/2011	Implemented and ongoing.
		BFA management will update and issue a revised DCFS Mileage Claim MD # 11-01 which will include additional direction for the Department/Region Management, under the Internal Controls Section, to ensure that any employee with an expired driver's license is prohibited from driving on County business or from claiming mileage.	3/9/2011	Implemented and ongoing.
12	Review employees' mileage permittee status annually.	Department's FOD AP manager will coordinate with departmental managers to annually evaluate the continued need of mileage certification for all permittees.	4/29/2011	Implemented and ongoing.
13	Ensure mileage clerks enter permittee status stop dates, instead of deleting employees' mileage certification records form CWTAPPS	Department's FOD AP manager will issue an instructional memo to the supervisor and staff of the Mileage Unit not to delete employees' mileage certification records from CWTAPPS.	12/7/2011	Implemented and ongoing.

Department of Children and Family Services
Mileage and Travel Expense Claims Review Corrective Action Plan (DRAFT)

	Recommendations	Tasks	Date	Status
14	Ensure that headquarters information in CWTAPPS agrees with the mileage claims before the claims are paid.	Department/Regional Management to instruct mileage permittees immediate supervisor to ensure that the permittee's headquarter's (address) information is accurately reflected on the claim.	3/9/2011	Implemented and ongoing.
		Department's FOD AP manager will issue an instructional memo to Mileage Unit staff to review and update timely the headquarters information in CWTAPPS and reconcile the information prior to processing payment.	2/17/2011	Implemented and ongoing.
15	Evaluate the use of outstations to ensure they are used to minimize employee response time and reduce driving/mileage.	BFA management will prepare and distribute a memo reminding Regional Administrators/Office Heads to evaluate whether "outstations," if any, are being used as intended and report back their findings, which will be used as the basis for revising the DCFS Mileage Claim MD # 11-01.	3/1/2012	Implemented On 2/21/2012 BFA management prepared and distributed a memo reminding Regional Administrators/Office Heads of this requirement.
		BFA management will revise the DCFS Mileage Claim MD # 11-01 when the evaluation is completed, if deemed appropriate.	TBD	Implementation is contingent the outcome of completion of evaluation.
16	Ensure employees do not drive between work locations to claim mileage for commuting.	Department's FOD AP manager will send a memo reminding Regional Administrators/Office Heads and supervisors to review claims for outstationed employees to ensure trips to outstations are necessary and appropriate.	3/15/2012	Completed.
17	Require staff to send approved travel requests to A/P staff.	Department's FOD AP manager to prepare a FYI to instruct all departmental staff of the requirement to forward approved travel requests to AP staff.	1/3/2012	Completed
18	Ensure A/P staff only pay claims with approved travel requests.	FOD AP manager will enforce with subordinate staff the requirement to update the travel request log and reconcile the log to the billing statement prior to paying claims.	3/20/2012	Implemented and ongoing
19	Require employees to submit travel expense claims timely.	FOD AP manager will issue a FYI reminding staff to submit expense claims within two weeks of completing their trip.	1/3/2012	Completed.