

DeKalb County, Georgia



Department of Finance  
Internal Audit and Licensing

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March 16, 2009

**TO:** Dr. Michael J. Bell, Chief Financial Officer  
**FROM:** Deputy Director of Finance, Division of Internal Audit & Licensing (DIAL)  
**SUBJECT:** Parks & Recreation  
**RE:** NRPA Conference – Baltimore, October 2008

### **General Information**

The National Recreation and Park Association (NRPA) held their 2008 Congress and Exposition in Baltimore, MD from October 14-18, 2008. This conference was attended by five employees of the DeKalb County Department of Parks & Recreation as well as one temporary employee.

### **Purpose and Scope**

The purpose of our audit was to determine if DeKalb County funds were used to pay the expenses of this trip in accordance with County policy.

### **Findings**

Advance expense checks were processed for six County employees (see Exhibit A). Five County employees plus one temporary employee attended the conference (see Exhibit A). The County employee who did not attend refunded the registration and meals portion of her advance; the lodging advance check was cut to the hotel and cashed by the hotel (see Exhibit B).

The Hilton Hotel Baltimore is researching lodging fees paid to them to determine to whom they were applied. The County is due a refund of \$ 1,577.65 from either the Hotel or from any individual who may have had their lodging paid with these funds.

### **Recommendation**

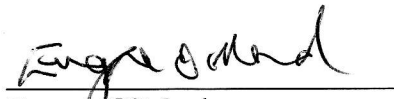
We recommend that DTAS pursue a refund in the amount of \$ 1,577.65.

**Comment**

According to registration information from NRPA, an individual working for an outside temporary agency attended the conference. In our opinion an outside temporary agency employee does not qualify as a DeKalb County employee and should not have attended the seminar in the capacity of such.

**Recommendation**

Parks & Recreation should determine if any DeKalb County funds were used for any costs incurred by the temporary agency employee and request a refund.

  
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Eugene O'Mard

Cc: Marilyn Boyd Drew, Director, Department of Parks & Recreation  
Ted E. Rhinehart, Deputy COO for Infrastructure  
Joe E. Stone, Director of Human Resources  
Alan C. Silver, Accounts Payable Manager, Department of Treasury and Accounting

**NRPA Congress**

County Employees obtaining Advances:

Employee	Advance Total
Marilyn Drew	\$1,526.57
Marvin Billups	1,544.35
Gary Dalton	1,581.00
Charlie Monroe	2,370.31
Revonda Moody	2,263.65
Edward Venson	<u>1,136.38</u>
Total	<u><u>\$10,422.26</u></u>

Conference Attendees:

Marilyn Drew  
Marvin Billups  
Gary Dalton  
Charlie Monroe  
Edward Venson  
Shelia Sanders

**EXHIBIT A**

**NRPA Congress**  
 Schedule of Refund of Expense Advance

Employee - Revonda Moody

	Advanced		Refunded
Registration	\$470.00		
Meals	216.00		
sub-total	\$686.00	Official Check # 11559996	\$686.00
Lodging	1,577.65		
	\$2,263.65		\$686.00

Advanced	\$2,263.65
Refunded	(686.00)
Due County	\$1,577.65

Note: Lodging advance check made to Hilton Hotel Baltimore, check was cashed by bank.

**EXHIBIT B**