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# CITIZENS SUMMARY

## Findings in the audit of the Office of Lieutenant Governor

Lieutenant Governor Travel and Calendar	The Lieutenant Governor's office did not take adequate measures to minimize the Lieutenant Governor's travel costs. The office paid travel costs for the Lieutenant Governor to attend entertainment events that did not appear necessary to office operations or a reasonable use of state funds. The office often did not follow office policy or state travel regulations when making travel decisions and submitting mileage reimbursements. The office did not retain a complete, accessible calendar of the Lieutenant Governor's activities.
Vehicles	The Lieutenant Governor's office did not prepare documentation justifying the purchase of two vehicles, and the need for these vehicles is questionable because they were infrequently used. Office personnel did not maintain complete vehicle usage logs.
Payroll and Timekeeping	Payments to one intern totaling \$2,330 (233 work hours) were not supported by timesheets. Employee timesheets were not always reviewed by a supervisor or reconciled to the SAM II system and two employees received holiday leave in excess of official state holidays.
Personnel Procedures	The Lieutenant Governor's office did not perform criminal background screenings on employees or potential employees. The office did not prepare written job descriptions for the positions of director of tourism and marketing, director of veterans and senior affairs, and intern. The office did not have adequate controls to ensure timely removal of SAM II system user accounts of terminated employees.
Employee Purchases	The Lieutenant Governor's office purchased several items through employee reimbursements, rather than the normal purchasing process or use of state issued purchasing cards. As a result, the office reimbursed a former Chief of Staff \$525 twice for the same item, and without adequate supporting documentation.
Capital Assets	Records and procedures to account for Lieutenant Governor's office property were not adequate.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.