

County of Ventura
AUDITOR-CONTROLLER
MEMORANDUM

To: Michael Powers, County Executive Officer

Date: August 29, 2016

From:  Jeffery S. Burgh

Subject: **AUDIT OF PRIVATE VEHICLE MILEAGE REIMBURSEMENT RELATED TO THE FUNCTIONS OF THE GRAND JURY**

We have completed our audit of private vehicle mileage reimbursement related to the functions of the Ventura County Grand Jury. The results of our audit are summarized below.

BACKGROUND

As required by County Ordinance No. 4349, grand jurors are reimbursed for every mile actually traveled as a grand juror in attending court, grand jury meetings, and regularly called committee meetings, and for participating in specific investigations. Each month, the Superior Court submits grand juror mileage claims to the County Executive Office ("CEO") for payment as required by Penal Code ("PC") 890.1. The County reimburses grand jurors at the Internal Revenue Service ("IRS") mileage rate in effect at the time the mileage is incurred, which is the same rate used for County employees in conformance with PC 890.

The County paid \$74,711 to grand jurors for mileage reimbursement for fiscal year ("FY") 2013-14. Although this was 35 percent less than the Grand Jury mileage budget of \$114,940, the amount represented 10 percent of the total \$739,000 countywide mileage reimbursement expenditure for FY 2013-14.

SCOPE

Our overall audit objective was to determine whether private vehicle mileage reimbursement claims paid to grand jurors for FY 2013-14 were appropriate and in conformance with regulations. Specifically, we:

- determined whether private vehicle mileage claims were for actual, reasonable, and necessary expenses incurred in the performance of official duties; and
- evaluated whether departmental application of the private vehicle mileage reimbursement policy was efficient and cost effective.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors using documents from July 2013 through June 2014.

FINDINGS

Overall, we found that private vehicle mileage reimbursement claims paid to grand jurors for FY 2013-14 were appropriate and in conformance with regulations. For example:

- Our sample of \$5,491 (7%) in mileage reimbursements confirmed that grand jurors were reimbursed properly for all eligible mileage claimed.
- Mileage reported was reasonable, and amounts paid were accurately calculated using the correct IRS mileage rate.
- Use of private vehicles by grand jurors was cost effective, and greater use of County vehicles would not significantly reduce County costs.

This report does not contain findings requiring corrective action by CEO management.

We appreciate the cooperation and assistance extended by you and your staff during this audit.

cc: Honorable Linda Parks, Chair, Board of Supervisors
Honorable John C. Zaragoza, Vice Chair, Board of Supervisors
Honorable Steve Bennett, Board of Supervisors
Honorable Kathy I. Long, Board of Supervisors
Honorable Peter C. Foy, Board of Supervisors