

# Plaquemines Parish Government

Parish President  
**Keith Hinkley**

Randy A Duke  
CPA, CIA, CIGA  
Chief Internal Auditor

## INTERNAL AUDIT

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## Council Members

District 1 - Tyrone Edwards  
District 2 - Brian Champagne  
District 3 - Christopher "Chris" Schulz  
District 4 - Dr. Stuart J Guey, Jr.  
District 5 - Patricia L. "Patty" McCarty  
District 6 - Lloyd "Ronnie" Newsom, Jr.  
District 7 - Carlton M LaFrance Sr.  
District 8 - Mitch Jurisich, Jr.  
District 9 - Mark "Hobbo" Cognevich

## MEMORADUM

**To:** Council Member Mr. Christopher Schulz  
Chair - Audit Committee

**Date:** April 28, 2023

Council Member Mr. Mark Cognevich  
Vice Chair - Audit Committee

Council Member Mr. Lloyd Newsom Jr.  
Audit Committee Member

**From:** Randy A. Duke, C.P.A., CIA, CIGA  
Chief Internal Auditor

**Re:** Employee Expense Reimbursement Internal Audit  
Project No. 2023-02  
Plaquemines Parish Government (PPG)

Enclosed for your review is the Employee Expense Reimbursement Internal Audit report. This report details the audit objectives, scope, methodology, and provides my observations, recommendations, and conclusions.

I would like to express my appreciation to the Director of Administration, Ms. Crystal Taylor, for her help during this internal audit.

cc: Mr. Keith Hinkley, President, Plaquemines Parish Government, Ms. Crystal Taylor, Director of Administration, Plaquemines Parish Government.

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## Plaquemines Parish Government Employee Expense Reimbursement Internal Audit Report Project No. 2023-02

Randy A. Duke, CPA, CIA, CIGA  
Chief Internal Auditor  
Internal Audit Department

EMPLOYEE EXPENSE REIMBURSEMENT  
INTERNAL AUDIT  
PROJECT NUMBER: 2023 - 02

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## EXECUTIVE SUMMARY

This executive summary represents the results of our internal audit work on the Employee Expense Reimbursements.

Our objectives were as follows:

Objectives
➤ Are the employee expense reimbursements in compliance with current policies?
➤ Are the employee expense reimbursement calculations accurate?
➤ Is there sufficient document support for the employee expense reimbursements?
➤ Are the employee expense reimbursements properly approved?
➤ Is the employee expense reimbursement process operating in an efficient and effective manner?
➤ Is there an elevated risk of fraud, waste, and abuse in the employee expense reimbursement process?
➤ To make recommendations that add value to the employee expense reimbursement process.

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<sup>1</sup> For detail information see Internal Audit Report, Section II Background - Current Procedures.

<sup>2</sup> For detail information see Internal Audit Report, Section V Audit Information and Analysis.

## CONCLUSIONS:

During this examination, the auditor noted that the Department of Administration and the Finance Department have good monitoring policies / controls in place over the Employee Expense Reimbursement process.<sup>1</sup>

During the years 2020-2023, the auditor reviewed a randomly selected sample of twenty - five (25) employee expense reimbursement reports and supporting documents, and noted the following<sup>2</sup>.

- The Employee Expense Reimbursements policies are followed.
- The Employee Expense Reimbursement calculations and payments are accurate.
- There is sufficient Employee Expense Reimbursement documentation to support the reimbursements/payments.
- The Employee Expense Reimbursements are approved.
- The Employee Expense Reimbursement process is operating efficiently.
- The auditor cannot provide absolute assurance that fraud, waste, and abuse will not occur in the Employee Expense Reimbursement process.
- Based upon my review, the auditor estimates based upon a scale of 1 to 5, 5 being the highest risk level, that there is a low or a level 2 risk assessment of fraud, waste, and abuse occurring in the Employee Expense Reimbursement process.

## OBSERVATIONS

Based upon the information provided by management, the following audit observations were noted during this Internal Audit.

### Observation # 1 Employee Reimbursement Compliance Testing

**Condition:** During the years 2020-2023, the auditor reviewed a random sample of twenty-five (25) employee expense reimbursements and supporting documents to review for compliance with management policies. During the review, the auditor noted the following:

**See Attachment V. No compliance issues noted.**

**Management Response: No management response required.**

# INTERNAL AUDIT REPORT

## I. Audit Initiation

In accordance with the Plaquemines Parish Government Charter Section 7.08: Audit Committee and the approved Internal Audit Department's annual audit plan for 2023, I have performed the following Internal Audit of the Employee Expense Reimbursements.

## II. Background - Current Procedures

### **Director of Administration Employee Expense Reimbursement monitoring procedures.**

#### **Employee expense reports review must have the following:**

- All employee expense reimbursements are forwarded to my office for processing.
- When those are received, the request form must have all backup documentation/receipts attached.
- All calculations are verified.
- The form must be signed by the employee and the department supervisor/superintendent/director.
- Once it is determined all expenses are verified and guidelines are being followed as laid out in the Ordinance, I sign the report and forward it to Accounts Payables for processing.

### **Accounts Payable Employee Expense Reimbursement monitoring procedures.**

#### **Employee expense reports for mileage reimbursements must have the following:**

- An employee mileage reimbursement form is filled out w/ the beginning and ending / purpose of travel and miles traveled on the form.
- The reimbursement rate per for 2023 is 65.5 cents per mile per the Ordinance No. 13-17 and Resolution No. 13-184.
- A google maps showing miles traveled is attached. Employee signature, Supervisor signature, Director of admin signature and the Dept coding is needed.

#### **Employee expense reports ( not mileage) must have the following:**

- An employee expense report and listing of items to be reimbursed for.
- All receipts are required showing payment made for items listed.
- Meals for PPG business travel – no receipts required per attached ordinance.
- Employee signature, Supervisor signature, Director of admin signature and Department coding is needed.
- All employees' expense reports and employee mileage reports submitted for reimbursements MUST go to the Director of Administration for review and approval.
- Director of Administration Department forwards reports and supporting documents to accounts payable for payment.

- Accounts Payable will review and ensure all required documents are attached.
- Accounts Payable will be reviewed to ensure all required signatures are acquired.
- Accounts Payable will then issue reimbursement check to the employee.

### III. Planning

#### Audit Planning

- Develop audit objectives, scope, timing, and resource allocations.
- Develop an audit risk assessment (What can go wrong)
- Obtain Employee Expense Reimbursement Policies, Procedures, Contracts, Rules, and Regulations.
- Obtain from New World (PPG Computer Mainframe) the General Ledger employee expense reimbursement transactions for the audit period of 2020-2023.
- From the General Ledger report obtain a random sample of twenty-five (25) employee expense reimbursement reports and supporting documents for review.

### IV. Objectives, Scope, and Methodology

#### Objectives

- Are the employee expense reimbursements in compliance with current policies?
- Are the employee expense reimbursements calculations accurate?
- Is there sufficient document support for the employee expense reimbursement?
- Are the employee expense reimbursements properly approved?
- Is the employee expense reimbursement process operating in an efficient and effective manner?
- Is there a high a risk of fraud, waste, and abuse in the employee expense reimbursement process?
- To make recommendations that add value to the employee expense reimbursement process.

#### Scope

- The audit period is the calendar years 2020-2023. The auditor reviewed a randomly selected sample of twenty - five (25) employee expense reimbursement reports and supporting documents.
- The Internal Auditor considered the possibility of fraud, waste, and abuse within the Employee Expense Reimbursement process.
- In addition, the scope of the internal audit included the consideration of systems, records, personnel, physical properties, and other information necessary to achieve the internal audit objectives.

## Methodology

- ✓ From New World<sup>3</sup> obtain the General Ledger transaction report for employee reimbursements for the period 2020-2023.
- ✓ Select a random sample of twenty-five (25) employee reimbursements from the General Ledger transaction report.
- ✓ Review the randomly selected sample of employee reimbursement expenditures and supporting documents for compliance with management policies. **Attachment V.**
- ✓ Recalculate the employee reimbursement and mileage expenditures for accuracy.
- ✓ Review employee expense reimbursements for approvals.
- ✓ Evaluate the risk of fraud, waste, and abuse in the employee expense reimbursement process.
- ✓ Make employee expense reimbursement recommendations that add value.

## V. Audit Information and Analysis

During the years 2020-2023, the auditor reviewed a random sample of twenty-five (25) employee expense reimbursements and supporting documents to review for compliance with management policies. During the review the auditor noted the following: **Attachment V. No Compliance issues noted.**

## VI. Professional Standards

The audit was conducted in accordance with the Institute of Internal Auditor's Standards for the Professional Practice of Internal Auditing, (the Red Book).

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<sup>3</sup> New World is the PPG Computer mainframe system.

# ATTACHMENTS

# Attachment I – Current Policies Ordinance NO. 18-122

## ORDINANCE NO. 18-122

The following Ordinance was offered by Council Member Rousselle who moved its adoption:

An Ordinance adopting the Plaquemines Parish Government Travel and Other Employee Expenses Policies and Procedures; and otherwise to provide with respect thereto.

WHEREAS, the Parish Internal Auditor conducted an audit of the Government's travel, other employee expenses and reimbursement policies and procedures; and

WHEREAS, the attached Plaquemines Parish Government Travel and other Employee Expenses Policies and Procedures are the product of the audit and input from the Administration;

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

### SECTION 1

It hereby adopts the attached Plaquemines Parish Government Travel and Other Employee Expenses Policies and Procedures.

### SECTION 2

The Secretary of this Council is hereby authorized and directed to immediately certify and release this Resolution and that Port employees and officials are authorized to carry out the purposes of this Resolution, both without further reading and approval by the Plaquemines Parish Council.

WHEREUPON, in open session the above Ordinance was read and considered section by section and as a whole.

Council Member Williams seconded the motion to adopt the Ordinance.

The foregoing Ordinance having been submitted to a vote, the vote resulted as follows:

YEAS: Council Members John L. Barthelemy, Jr., W. Beau Black, Kirk M. Lepine, Irvin Juneau, Benedict Rousselle, Charlie Burt, Audrey Trufant-Salvant, Jeff Edgecombe and Nicole Williams

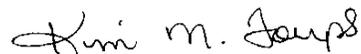
NAYS: None

ABSENT: None

PRESENT BUT NOT VOTING: None

And the Ordinance was adopted on this the 13th day of September, 2018.

I hereby certify the above and foregoing to be a true and correct copy of an Ordinance adopted by the Plaquemines Parish Council at a meeting held in the Belle Chasse Council Building Council Chambers, 333 F. Edward Hebert Boulevard, Building 203, Belle Chasse, Louisiana, on Thursday, September 13, 2018.



Secretary

PLAQUEMINES PARISH GOVERNMENT  
TRAVEL AND OTHER EMPLOYEE EXPENSES  
POLICIES AND PROCEDURES

GENERAL POLICIES

It is the policy of Plaquemines Parish Government ("PPG") to comply with the Code of Governmental Ethics of the State of Louisiana.

In general, travel and other employee expenses should be incurred in the most economical, efficient, and effective manner to accomplish the governmental/business purposes of PPG and to avoid incurring unnecessary expenses.

Employees/officials are expected to exercise the same care in incurring travel and other employee expenses that a prudent person would exercise in conducting their personal business.

Travel and other employee expenses shall not be incurred unless there are sufficient funds in the employee's departmental budget to cover such expenses.

Employee expenses are subject to regular internal and external audit, and therefore must be properly documented. It is better to err on the side of too much documentation, rather than insufficient documentation.

False claims for reimbursement of expenses shall be considered as serious offenses and a breach of ethical standards and are punishable as provided by law and/or by termination of employment.

Claims for reimbursement of mileage, travel and other employee expenses should be made as soon as possible but **no later than 30 days after the month in which the expenses were incurred.**

AUTHORIZATION AND REVIEW

Requests for reimbursement of employee expenses must be signed by the employee, and must be approved **in writing** as follows:

By the employee's supervisor.

By a higher level approval--the Director or elected official (or designee of the elected official) to whom the employee's department reports. If the employee does not have a supervisor or if the supervisor is unavailable, the higher level approval by itself is acceptable.

By the Director of Administration, except expense reports of the Director of Administration must be approved by the Parish President. Also, expense reports of Council members must be approved by either the Council Chairperson or by the Director of Administration.

The Chief Internal Auditor and his staff have the authority to review all employee expense reports.

## TRAVEL ADVANCES

Travel advances will only be issued in very unusual cases of hardship, which must be explained in writing and approved by the Director of Administration. In most cases travel advances should not be necessary, as timely filing of expense reports after returning from travel will result in timely reimbursement to the employee.

## MILEAGE (FOR USE OF PERSONALLY OWNED VEHICLES)/USE OF PPG OWNED VEHICLES

The "Employee Mileage Reimbursement" form must be used to request mileage reimbursement.

If a personal vehicle is used for approved governmental business, an employee may be reimbursed for mileage at the Internal Revenue Service standard rate in effect on the date of travel, not to exceed a maximum of \$900.00 per month.

For each trip for which mileage reimbursement is requested, the following documentation must be included:

A clear description of the governmental/business purpose of the trip.

The travel area from and to must be clearly indicated, preferably with physical addresses for the starting and ending points. In general, "MapQuest" or a similar document for each trip should be attached to the "Employee Mileage Reimbursement" form as support of total mileage. However, odometer readings are also acceptable.

For personally owned vehicles, it is the responsibility of the employee to use a vehicle that is road worthy and is covered by State of Louisiana required insurance.

In no case will an employee be reimbursed for mileage when transported by another person or when traveling in a PPG owned vehicle.

Travel between an employee's residence and normal place of work is considered to be personal commuting expense and will not be reimbursed.

Mileage reimbursement covers fuel, insurance, maintenance and repairs, and any other vehicle costs. Therefore, those expenses will not be reimbursed separately.

Parking fines and fines for violation of traffic laws will not be reimbursed.

No employee may operate a vehicle without having in his/her possession a valid U.S. driver's license. Safety restraints shall be used by the driver and passengers of vehicles.

Operating any vehicle while intoxicated is unauthorized and strictly prohibited.

All accidents, major or minor, shall be reported to the appropriate law enforcement agency and to the PPG Safety Department. Documentation of the names and addresses of all vehicle occupants, insurance, registration, license information, and pictures of the accident should be obtained, if possible.

## TRAVEL AND OTHER EMPLOYEE EXPENSES-GENERAL POLICIES

The "Employee Expense Account" form must be used to request reimbursement of travel and other employee expenses.

For each employee expense (except employee meals discussed below), the following documentation must be included:

A clear description of the governmental/business purpose of the trip or other employee expense.

A fully **itemized** receipt as to what items were purchased, including the price of each item. Canceled checks or credit card receipts, hotel bills, or other receipts which show only the total paid are not by themselves adequate documentation—**there must be an itemization of what was actually purchased, with the price of each item.**

**No reimbursement will be given when no cost is incurred by the employee.** For example, no meal reimbursement will be given when the meal is included in the registration fee and/or the agenda for a conference or meeting. No meal allowance will be given to the employee when the meal is paid for by someone else. Also, no hotel reimbursement will be given when the cost of the hotel is paid by the sponsor of the conference or meeting.

**Travel outside the state of Louisiana should be very limited and must be approved in advance by either a Director, the Parish President, or other elected official.** Consideration must be given as to whether the travel is necessary and whether the benefit to PPG is worth the extra cost of travel outside the state. Training courses should only be attended in the state of Louisiana, unless they are absolutely necessary and only offered outside of Louisiana. Care should be taken to determine that any travel outside the state of Louisiana is for the benefit of PPG and would not be perceived as a taxpayer paid vacation. Thorough documentation as to the necessity of trips outside the state of Louisiana must be included with the employee's expense report.

## EMPLOYEE MEALS (INCLUDING TIPS AND TAXES)

For in-state travel, employees are allowed the following amounts for meals per day, with no receipts required: breakfast \$9.00, lunch \$13.00, dinner \$24.00 (total \$46.00).

For out-of-state travel, employees are allowed the following amounts for meals per day, with no receipts required, according to the following schedule:

Austin, TX, Atlanta, GA, Cleveland, OH, Dallas/Fort Worth, TX, Denver, CO, Detroit, MI, Ft Lauderdale, FL, Galveston, TX, Hartford, CT, Houston, TX, Kansas City, MO, Las Vegas, NV, Los Angeles, CA, Miami, FL, Minneapolis/St. Paul, MN, Nashville, TN, Oakland, CA, Orlando, FL, Philadelphia, PA, Phoenix, AZ, Pittsburgh, PA, Portland, ME, Portland, OR, Sacramento, CA, San Antonio, TX, San Diego, CA, St. Louis, MO, Tampa, FL, Wilmington, DE, all of Alaska or Hawaii, Puerto Rico, Virgin Islands, American Samoa, Guam: breakfast \$12.00, lunch \$17.00, dinner \$31.00 (total \$60.00).

Baltimore, MD, San Francisco, CA, Seattle, WA, Alexandria, VA, Arlington, VA, Boston, MA, New York City, NY, Washington, DC, Chicago, IL, and international cities: breakfast \$13.00, lunch \$19.00, dinner \$33.00 (total \$65.00).

For cities not listed above, the meal allowance rates for a comparable nearby listed city should be used.

Meal allowances are limited as follows:

Full day (twelve hours or more) of travel or full day at destination-breakfast, lunch and dinner  
Travel day (unless a full day of travel) to destination-lunch and dinner  
Travel day home (unless a full day of travel)-breakfast and lunch

Reimbursement in excess of the above meal allowances is not allowed except in rare cases in which the justification for the excess reimbursement must be documented and approved by a Director, the Parish President, or other elected official.

**Reimbursement for alcohol is prohibited.**

#### SPECIAL MEALS

When it is determined to be in the best interest of PPG, a Director, the Parish President, or other elected official may authorize a special meal to be paid by PPG. Examples of meals that may be considered to be in the best interest of PPG include, but are not limited to, the following reasons:

In conjunction with a working meeting.

In extraordinary situations when employees are required by their supervisor to work more than a normal workday to meet critical deadlines or to handle emergencies.

Meetings with visiting dignitaries, executive level persons from other governmental units, or business personnel to discuss important governmental matters.

Costs for such meals must be reasonable and may include tax and tips.

For each special meal, the following documentation must be included:

A clear description of the governmental/business purpose of the special meal.

**Itemized** receipts or invoices.

The name and positions/titles of meal attendees.

**Reimbursement for alcohol is prohibited.**

## TRANSPORTATION (OTHER THAN MILEAGE FOR USE OF PERSONAL VEHICLE)

Costs for parking, taxis, etc. must be documented with receipts.

Rental vehicles must be approved in advance by a Director, the Parish President, or other elected official. The employee should select the most reasonably priced vehicle which satisfies the needs of the travel. The employee should not pay for insurance coverage on rental vehicles, as PPG maintains its own coverage.

Documentation must include:

The rental agreement.

An itemized receipt for the total cost.

The policies listed for drivers and passengers under "Mileage (Use of Personally Owned Vehicles)/Use of PPG Owned Vehicles" also apply to use of rental vehicles.

Airfare (receipts required) will normally be reimbursed at coach/economy class rates, unless the necessity of a higher rate is documented and approved by a Director, the Parish President or other elected official. Employees should attempt to obtain the "best value" rates available. Normally, reservations at least 10-14 days in advance of the departure date will result in lower rates. Personal travel insurance will not be reimbursed.

## LODGING

As a governmental entity, PPG is not subject to sales tax on lodging in the state of Louisiana and will not reimburse employees for sales tax paid on lodging in the state of Louisiana. To avoid paying the sales tax on lodging, employees should obtain a sales tax exemption certificate from the PPG Sales Tax Department prior to the trip and present it to the hotel's front desk at the time of registration. The employee should also attach a copy of the sales tax exemption certificate to the "Employee Expense Account" form.

Regardless of whether the hotel stay is paid for directly by the employee or by a PPG check, an itemized receipt showing daily room and other charges must be obtained. If the hotel bill is paid by a PPG check, the itemized receipt must be sent to the PPG Accounts Payable Department as documentation for the check. If the hotel bill is paid by the employee, the itemized receipt must be attached to the "Employee Expense Account" form for reimbursement.

Personal items such as toiletries will not be reimbursed. Charges for alcohol will not be reimbursed. Charges for movies will not be reimbursed. Hotel charges for internet services will be reimbursed only if the internet service is necessary for governmental work. If the bill includes charges for room service, the employee cannot claim both the room service charges and a meal allowance. Room service charges for meals that are in excess of meal allowances will not be reimbursed.

Charges for lodging in the New Orleans area will not be reimbursed, unless the necessity for such lodging is fully documented and approved in advance by a Director, the Parish President or other elected official.

#### CONFERENCES/TRAINING

Registration costs should normally be paid with a PPG check. If paid by the employee, they must be documented with a copy of the registration form/receipt with evidence that payment was made by the employee.

If an employee attends a conference/training course and receives a certificate of attendance or completion, a copy of that certificate must also be attached to the "Employee Mileage Reimbursement" form and/or the "Employee Expense Account" form.

No reimbursement will be allowed for the costs of attending functions unrelated to the conference (i.e. tours, golf tournaments, etc.).

#### DUES & LICENSES

The costs of dues & licenses are payable by PPG if considered necessary and beneficial to PPG. Such costs must be documented by an invoice or application form if paid by PPG check. If paid directly by the employee, documentation must include an invoice or application form, and a receipt including evidence that payment was made by the employee.

#### OTHER EMPLOYEE EXPENSES

Supplies and other employee expenses should normally be purchased through PPG's purchase order system.

However, if it is necessary to incur such costs without using PPG's purchase order system, required documentation would include a description of the governmental/business purpose and itemized receipts.

#### CONFERENCES/TRAINING

Registration costs should normally be paid with a PPG check. If paid by the employee, they must be documented with a copy of the registration form/receipt with evidence that payment was made by the employee.

If an employee attends a conference/training course and receives a certificate of attendance or completion, a copy of that certificate must also be attached to the "Employee Mileage Reimbursement" form and/or the "Employee Expense Account" form.

No reimbursement will be allowed for the costs of attending functions unrelated to the conference (i.e. tours, golf tournaments, etc.).

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#### OTHER EMPLOYEE EXPENSES

Supplies and other employee expenses should normally be purchased through PPG's purchase order system.

However, if it is necessary to incur such costs without using PPG's purchase order system, required documentation would include a description of the governmental/business purpose and itemized receipts.

## Attachment II – Mileage Ordinance NO. 3-17

*mileage 2023*

### ORDINANCE NO. 13-17

*65.*

The following Ordinance was offered by Council Member Turner who moved its adoption:

An Ordinance to amend and as amended to readopt Section 2 of Ordinance No. 10-207, adopted July 8, 2012, previously amended by Ordinance Nos. 08-212, 05-111, 01-189, and 92-264; to change the policy covering reimbursement for mileage from .48¢ to .56.5¢ per mile; and for the rates to automatically adjust each time the IRS makes their standard adjustments; and otherwise to provide with respect thereto.

WHEREAS, Ordinance No. 92-264, adopted December 21, 1992, established a policy for covering reimbursement for actual job related miles traveled by Plaquemines Parish Council Members, Employees and Members of the Parish Executive Department at .28¢ per mile up to a maximum of \$450.00 per month; and

WHEREAS, Ordinance No. 01-189, adopted November 15, 2001, amended that figure to .30¢ per mile up to a maximum of \$450.00 per month; and

WHEREAS, Ordinance No. 05-111, adopted April 28, 2005, amended that figure to .41¢ per mile up to a maximum of \$615.00 per month; and

WHEREAS, Ordinance No. 08-212, adopted September 25, 2008, amended the figure to .60¢ up to a maximum of \$900.00 per month;

WHEREAS, Ordinance No. 10-207, adopted July 8, 2010, amended the figure to .48¢ per mile up to a maximum of \$700.00 per month;

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

#### SECTION 1

It hereby amends and as amended readopts Section 1 of Ordinance No. 10-207 adopted July 8, 2010, to read as follows:

#### SECTION 2

It hereby establishes a policy, effective upon adoption of this Ordinance, covering reimbursement for actual job related miles traveled by Plaquemines Parish Council Members, Employees and Members of the Plaquemines Parish Executive Department as follows:

“.56.5¢ per mile up to a maximum of \$900.00 per month for the year 2013; and to adjust automatically each time the IRS makes their standard adjustments”.

#### SECTION 2

All other portions, paragraphs, provisions or sections of Ordinance No. 08-212 shall remain the same and unchanged and in effect.

#### SECTION 3

The Secretary of this Council is hereby authorized and directed to immediately certify and release this Ordinance and that Parish employees and officials are authorized to carry out the purposes of this Ordinance, both without further reading and approval by the Plaquemines Parish Council.

WHEREUPON, in open session the above Ordinance was read and considered section by section and as a whole.

Council Member Marinovich seconded the motion to adopt the Ordinance.

The foregoing Ordinance having been submitted to a vote, the vote resulted as follows:

YEAS: Council Members Percy "P.V." Griffin, Keith Hinkley, Kirk M. Lepine, Stuart J. Guey, Anthony L. Buras, Burghart Turner, Jeff Edgecombe, and Byron T. Marinovich

NAYS: None

ABSENT: Council Member Marla Cooper

PRESENT BUT NOT VOTING: None

And the Ordinance was adopted on this the 10<sup>th</sup> day of January, 2013.



# Attachment IV – Meals & Lodging Resolution NO. 13-184

Effect 7/11/2013

## RESOLUTION NO. 13-184

On motion of Council Member Marinovich, seconded by Council Member Griffin, and on roll call all members present and voting "Yes", the following Resolution was adopted:

A Resolution to amend and, as amended, readopt Resolution No.09-194; to provide for meals reimbursement in exceptional travel circumstances; and otherwise to provide with respect thereto.

WHEREAS, in the adoption of Resolution No. 09-194 providing revised travel regulations for Parish Officials and employees, the provisions regarding "high cost" destinations and exceptional circumstances on travel days were inadvertently omitted; and

WHEREAS, state travel regulations allow reimbursements for travel expenses in "high cost" business destinations over and above the customary limits and also allow reimbursements for meals a full day of travel;

NOW, THEREFORE:

BE IT RESOLVED by the Plaquemines Parish Council that the provisions of Part II (A) of the Parish Government Expense Account Regulations is hereby amended and reenacted to read as follows:

"Meals (including Tips)

A. (i) Employees are allowed the following amounts for meals per day per diem, with no receipts required:

Travel day to Destination - Lunch and Dinner \$37.00 per day per diem with no receipts required for meals;

Full day(s) at Destination - Breakfast, Lunch and Dinner \$46.00 per day per diem with no receipts required for meals;

Travel day Home - Breakfast and Lunch \$22.00 per day per diem with no receipts required for meals.

(ii) In circumstances where the travel itinerary involves a full day of travel to and/or from the business destination, employees/officials may be reimbursed for meals according to the following schedule: (a) Breakfast: When travel begins a/or before 6 a.m. on the first day of travel or extends beyond 9 a.m. on the last day of travel, or for any intervening days; (b) Lunch: When travel begins a/or before 10 a.m. on the first day of travel or extends beyond 2 p.m. on the last day of travel, or for any intervening days; (c) Dinner: When travel begins a/or before 4 p.m. on the first day of travel or extends beyond 8 p.m. on the last day of travel, or for any intervening days. The Parish Official or employee may submit a copy of the travel schedule together with itemized meal receipts for the travel days for reimbursement, subject to the approval of the Parish President, a Director, or the Council Chair, and the Internal Auditor, by signatures on the expense report.

(iii) For Out-of-State Travel, employees/officials may be reimbursed for meals according to the following schedule:

(a) Austin, TX; Atlanta, GA; Cleveland, OH; Dallas/Fort Worth, TX; Denver, CO; Detroit, MI; Ft. Lauderdale, FL; Galveston, TX; Hartford, CT; Houston, TX; Kansas City, MO; Las Vegas, NV; Los Angeles, CA; Miami, FL; Minneapolis/St. Paul, MN; Nashville, TN; Oakland, CA; Orlando, FL; Philadelphia, PA; Phoenix, AZ; Pittsburgh, PA; Portland, ME; Portland, OR; Sacramento, CA; San Antonio, TX; San Diego, CA; St. Louis, MO; Tampa, FL; Wilmington, DE; all of Alaska or Hawaii; Puerto Rico; Virgin Islands; American Samoa; Guam - Breakfast \$12.00, Lunch \$17.00, Dinner \$31.00. Total \$60.00.

B  
9  
  
L  
13  
  
D  
24

see attached breakdown per meal

see list "A" also

Plaquemines Parish Government  
 Travel Regulations  
 Meal Reimbursement Rates (Per Diem)  
 Resolution #13-184  
 Effective Date: July 11, 2013

	Amount		
	Normal	* Out-of-State	
	A	B	
Breakfast	\$9	\$12	\$13
Lunch	13	17	19
Dinner	24	31	33
	\$46	\$60	\$65

Notes: Receipts are not required  
 Per diem rates include tips and taxes

*Out-of-State	
A	B
Austin, TX	Baltimore, MD,
Atlanta, GA	San Francisco, CA
Cleveland, OH	Seattle, WA
Dallas/Ft Worth, TX	Alexandria, VA
Denver, CO	Arlington, VA
Detroit, MI	Boston, MA
Ft. Lauderdale, FL	New York City, NY
Galveston, TX	Washington DC
Hartford, CT	Chicago, IL
Houston, TX	International Cities
Kansas City, MO	
Las Vegas, NV	
Los Angeles, CA	
Miami, FL	
Minneapolis/St. Paul, MN	
Nashville, TN	
Oakland, CA	
Orlando, FL	
Philadelphia, PA	
Phoenix, AZ	
Pittsburgh, PA	
Portland, ME	
Portland, OR	
Sacramento, CA	
San Antonio, TX	
San Diego, CA	
St. Louis, MO	
Tampa, FL	
Wilmington, DE	
All of Alaska	
All of Hawaii	
Puerto Rico	
Virgin Islands	
American Samoa	
Guam	

(b) Baltimore, MD | San Francisco, CA | Seattle, WA | Alexandria, VA | Arlington, VA | Boston, MA | New York City, NY | Washington, DC | Chicago, IL | and International Cities - Breakfast \$13.00, Lunch \$19.00, Dinner \$33.00. Total \$65.00.

*see list  
"B" also*

BE IT FURTHER RESOLVED by the Plaquemines Parish Council that the Secretary of this Council is hereby authorized and directed to immediately certify and release this Resolution and that Parish employees and officials are authorized to carry out the purposes of this Resolution, both without further reading and approval by the Plaquemines Parish Council.

I hereby certify the above and foregoing to be a true and correct copy of a Resolution adopted by the Plaquemines Parish Council at a meeting held in the Plaquemines Parish Auditorium, 8398 Highway 23, Belle Chasse, Louisiana, on Thursday, July 11, 2013.

*Kim M. Souper*  
Secretary

## Attachment V – Compliance Testing

							Prepared by RAD - Internal Auditor 4/27/23	
Employee Reimbursement Compliance Review								
Sel.	Invoice Number	Vendor	Description	Invoice Date	Payment Number	Amount	Compliance With Policies - Attachment V	Auditor Comments
1	2011-MILE	Cognevich Mark T	REIMBURSE MILEAGE	11/04/2020	369586	\$359.38	Yes	
2	2002-MILE	Barthelemy John L Jr	REIMBURSE MILEAGE - POLICE JURY ASSOC	02/12/2020	363708	453.10	Yes	
3	2211-MILE	Cognevich Mark T	REIMBURSE MILEAGE	11/01/2022	382663	381.12	Yes	
4	2203-EXP	Rousselle Benny	REIMBURSE - POLICE JURY ASSN. CONFERENCE	03/14/2022	377424	371.98	Yes	
5	2002-MILE	Lafrance Carlton Sr	REIMBURSE MILEAGE	02/12/2020	363976	468.28	Yes	
6	1910-MILE	Blink Richard A. Jr.	REIMBURSE MILEAGE	10/29/2019	363788	336.40	Yes	
7	52356264	Hyatt Regency	HOTEL STAY - TAMARA DAVIS	03/04/2020		636.82	Yes	
8	52356264	Hyatt Regency	HOTEL STAY - TAMARA DAVIS	03/04/2020		636.82	Yes	
9	2204-EXP	Dekovic Viktorija	REIMBURSE - KARPEL CONFERENCE	04/18/2022	378720	350.61	Yes	
10	2106-2107-MILE	Griffin Temia	REIMBURSE - LDAA CONFERENCE	06/28/2021	373387	321.44	Yes	
11	134033	La District Attorneys Assoc	REGISTRATION -T.GRIFFIN, J.LABRANO, M.TOUZET	04/21/2021	371653	975.00	Yes	
12	136375	La District Attorneys Assoc	REGISTRATION - C.BALLAY	10/05/2021	374886	750.00	Yes	
13	2112-EXP	Napoli Jason	REIMBURSE TRAINING	12/29/2021	376600	500.00	Yes	
14	137721	La District Attorneys Assoc	REGISTRATION - C. BALLAY 2/20/22-2/23/22	12/17/2021	376224	750.00	Yes	
15	2022KRPLSLTNS F-K1	Karpel Solutions	REGISTRATION - TAMARA DAVIS	03/07/2022	377378	650.00	Yes	
16	139679	La District Attorneys Assoc	REGISTRATION - C.BALLAY, S.TESVICH, D.SWEAR, M.TOUZET	03/25/2022	377770	1,300.00	Yes	
17	140101	La District Attorneys Assoc	REGISTRATION - SUPPORT STAFF TRAINING CONFERENCE	04/12/2022	378172	625.00	Yes	
18	2212-EXP	Napoli Jason	LSBA Training	12/06/2022	383423	420.00	Yes	
19	145059	La District Attorneys Assoc	EMPLOYEE TRAINING	01/18/2023	383451	750.00	Yes	
20	2002-EXP	Baumy Jill W	REIMBURSE TRAVEL - JUSTICE OF THE PEACE TRAINING	02/04/2020	363234	635.00	Yes	
21	2002-EXP	Naquin Davey Jr	REIMBURSE TRAVEL - JUSTICE OF THE PEACE TRAINING	02/04/2020	363248	690.00	Yes	
22	2002-EXP	Picquet Regina W	REIMBURSE - JUSTICE OF THE PEACE TRAINING	02/03/2020	363495	761.00	Yes	
23	2002-EXP	Barrois Paul	REIMBURSE - JUSTICE OF THE PEACE TRAINING	02/04/2020	363459	665.00	Yes	
24	2002-EXP	White Eugene J	REIMBURSE TRAVEL - JUSTICE OF THE PEACE TRAINING	02/04/2020	363237	665.00	Yes	
25	2210-2212-EXP	McGaha David L	REIMBURSE - CONSTABLE TRAINING	10/18/2022	382858	531.00	Yes	
						<b>Totals</b>	<b>\$14,982.95</b>	