

DATE: August 9, 2013

TO: Andres Gil, Vice President for Research
Joseph Barabino, Associate Vice President for Research

FROM: Allen Vann, Audit Director

**SUBJECT: Review of the PAT4YOU Program's Travel Expenses
Report No. 13/14-04**

The Children's Trust has funded the PAT4YOU program at FIU's College of Arts and Sciences' School of Integrated Science and Humanity since 2006 via a cost reimbursement method of payment for monthly program related expenditures basis. The awarded amount and travel budget for the contract year ending July 31, 2013 were \$232,246 and \$18,734, respectively.

In June 2013, the Children's Trust raised concerns with the Division of Research regarding the mileage claimed by the three FIU program employees. Subsequently, we were asked to perform this review. Our review was limited to travel expenditures claimed. We reviewed University travel policy and procedures, award requirements, and approved travel budget; interviewed responsible personnel; examined travel expense reimbursements; and performed such other audit procedures as we considered necessary under the circumstance.

Our review disclosed that, due to a lack of understanding of the University's travel policy and procedures, the travel expenses claimed by three employees totaling \$13,425 were overstated by \$5,685.

BACKGROUND

Parents As Teachers (PAT4YOU) is a program that helps parents be their child's best first teacher. It provides a combination of home visits and group meetings, dependent on participant needs, to children ages 0 to 3 and their parents. Participating families come in all configurations and from all socio-economic levels in Miami-Dade County. Its curriculum is tailored to address the needs of families with special challenges, such as a child's developmental delays or a parent's social needs, including substance abuse and domestic violence.

RESULTS OF REVIEW

Our review of the program's three employees' travel expense reports for the contract year 2012-2013 revealed that the employees claimed mileage from their home to clients' home but should have claimed mileage from a shorter distance, i.e., from their official headquarters at FIU. In addition, mileage was claimed for delivering program related materials to FIU from home and for purchasing supplies at various stores. Conversely, two employees did not claim mileage for returning to home or FIU, whichever the shorter distance from the clients' home, which they otherwise were entitled to.

According to the program's principal investigator (PI), reimbursement for travel from their home office to clients' homes was part of the hiring agreement for these employees since the PI's understanding was that this was a home office-home visiting program. However, there are no supporting documents such as a grant agreement and/or a written employment agreement to validate their travel reimbursement practices.

University Travel Expense Policy No. 1110.060 and Travel and Other Expenses Manual require the traveler to claim mileage from his/her official headquarters, or home, whichever is less, if they are authorized for the use of privately-owned vehicles to conduct official travel. In addition, the Manual states: travelers shall not be paid a mileage allowance for travel between their residence and their headquarters or regular work location.

As a result, we recalculated the allowable travel expenses and determined that the program was overcharged by \$5,685. Details have been provided to the Director of Post-Award and the PI.

CONCLUSION

Based on our review, we concluded that that travel expenses claimed and reimbursed to the program's three employees are excessive and not compliant with the University's travel policy and procedures. The PI agreed the program will be reimbursed. In addition, the employees will be provided training related to travel expense policies and procedures.

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