

Audit Response for 2003-05

The Secretary of State's Audits Division regularly performs an audit or review when the executive head of a state agency leaves that position for any reason. Paul Curcio was appointed Director of the Department of Land Conservation and Development on February 1, 2002, and resigned from that position effective February 21, 2003. The Secretary of State performed an audit subsequent to Mr. Curcio's separation.

The purpose of this audit was to assure that appropriate actions were taken to cancel the above director's access to state systems, return any state assets in the director's possession, and assure that recent transactions authorized by him were reasonable and complied with appropriate laws and regulations. In addition, the Audits Division reviewed phone records for the former Director, reviewed all travel and payroll transactions, and reviewed contracts authorized by the former Director to determine if actions were made in accordance with laws and regulations.

Results in Brief

The department took appropriate actions to protect the department's assets. The Audits Division identified no significant instances of noncompliance with laws, rules or regulations to be included in the audit report.

The Audits Division also communicated minor issues and recommendations to the department in Management Letter No. 660-2003-07-01, dated July 31, 2003.

Recommendations

The Secretary of State's Audits Division recommends that the department:

- Seek reimbursement of \$48.40 for net travel overpayments.
DLCD Response: On August 6, 2003, agency prepared accounts receivable and sought reimbursement from former director on net travel overpayment. Reimbursement was received and recorded on August 22, 2003.
- Ensure that travel and reimbursement claims are submitted timely and carefully reviewed for accuracy and compliance with state rules.
DLCD Response: The department will ensure personnel working with travel and reimbursement claims carefully review claims for accuracy and compliance.
- Inform all employees of the proper use of state resources and the importance of keeping personal and business activities separate, with reminders or updates on a periodic basis.

DLCD Response: The agency director reminded its management to ensure their employees keep personal and business activities separate.

- Ensure that agreements regarding telecommuting are documented and approved as required; and

DLCD Response: The agency has informed its management team to carefully document instances of telecommuting.

- Consider providing additional education to payroll staff regarding the types and proper uses of leave to ensure that all payroll and leave accruals processed are in compliance with state policies.

DLCD Response: The agency has provided additional education to its payroll staff regarding leave accruals through review of the OSPA manual and attendance at OSPA forums.