

Familiarization Tours – During fiscal years 2012 and 2013, employees completed four familiarization tours. Normally one or two employees travel the state with travel writers, tour operators, and travel agents to promote state tourism. We reviewed two meals from two different tours and noted at least one state employee was allowed to be reimbursed for a total of \$35 more than permitted by state law.

Employees paid for all the expenses of the content gatherings and familiarization tours' meals through procards. None of the employees involved with the travel completed a travel reimbursement form. State travel policy requires employees use a travel expense voucher, or similar travel claim form authorized by their agency, to itemize their allowable expenses, even when procards are used. Information on the travel expense forms is necessary to determine compliance with state law and policy regarding specific travel time frames for meals. In addition, for the eight total meals we reviewed as discussed above, over \$100 in tips were paid for state employees. State travel policy does not allow meal tips as eligible travel expenses.

The two activities discussed above were the only activities we noted during the audit that allowed the increased meal rates; however, we did not review all activity at the department. Given that 24 employees are authorized to allow the increased meal rates under their policy, the potential exists for other use of the policy in violation of state law.

RECOMMENDATION #5

We recommend the department:

- A. *Comply with state law regarding allowance for meals.*
 - B. *Require employees complete travel reimbursement forms as required by state policy.*
 - C. *Comply with state travel policy regarding tips.*
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Montana Heritage Commission

The Montana Heritage Commission and a subcommittee are not in compliance with state laws regarding membership.

The Montana Heritage Commission is to acquire and manage, on behalf of the state, properties that possess outstanding historical value, display exceptional qualities worth preserving, are genuinely representative of the state's culture and history, and

demonstrate the ability to become economically self-supporting. State law requires a subcommission be established to review and recommend the sale of personal property from the former Bovey assets acquired by the 55th Legislature. We found the following two instances of noncompliance with state law regarding the commission and subcommittee membership:

- ◆ Section 22-3-1002(2), MCA, states the commission is to be made up of 14 members, including two members appointed by legislative leadership. The terms for both people appointed by legislative leadership expired in April 2013, and neither one has been replaced. Although the department cannot fill the vacancies themselves, the request by the department for replacements did not occur until September 2013, six months after the two members' terms expired.
- ◆ The subcommittee does not have equal representation from the Montana Historical Society Board of Trustees as required by §22-3-1003(7), MCA. In addition, the operations manager for the Montana Heritage Commission was a member of the subcommittee. State law does not provide for the operations manager to be on the subcommittee.

Department personnel indicated they will make the changes for the subcommittee and have requested the commission members be appointed by either the President of the Senate or Speaker of the House.

RECOMMENDATION #6

We recommend the department:

- A. *Facilitate, in a timely manner, membership requirements in state law regarding the Montana Heritage Commission.*
 - B. *Comply with state law regarding Montana Heritage Commission subcommittee membership.*
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