

STATEMENT OF EXPENSES WITH EXPLANATION OF  
THE ELEMENTS OF EXPENSE  
FOR THE PERIOD JAN. 1, 1968 TO JUNE 30, 1968

Date of Expense Report	Category	Field	Beneficial	Unprov.	Other	Cost and Compensation	Other	Total
AUG 7 1967			\$4.00		\$5.00	\$5.00	\$55.00	\$69.00
AUG 20 1967					75.00			75.00
SEPT 1967					80.00			80.00
NOV 5 1967					50.00			50.00
					40.00 (P)			40.00 (P)
					20.00 (P)			20.00 (P)
					15.00 (P)			15.00 (P)
					25.00 (P)			25.00 (P)
					25.00 (P)			25.00 (P)
					25.00 (P)			25.00 (P)
DEC 24 1967					25.00			25.00
JAN 1968			20.00		25.00			45.00
MAY 1968				1.00		20.00	20.00	21.00
JUNE 1968						20.00	24.00 (P)	24.00 (P)
JULY 1968					40.00		5.00	45.00 (P)
								311.00 (P)

(1) The total bill included a \$40 charge for the SPA, which according to John was necessary for some work from the job at the first office.

(2) Misc. charges included a travel card for the Director's temporary bill.

(3) Included in March expense report is three charges for \$20.00, \$15.00 and \$24.00, all of which have a receipt but the receipt of the expense report does not include a description for the payments. In addition, to John \$100.00 of the misc. charge did not include a description, however, John stated this charge was from the Grand Hotel in Mississippi. This \$10.00 charge is the same type of "guest receipt" receipts he furnished to the Director as evidence of the nature of article 5.

(4) Of the \$113.00 included in misc. charges \$50.00 was used for several tickets to the museum in Mexico.

(5) \$140.00 of the misc. charges includes tickets to the Aqueduct and R&R.

(6) The June 1968 expense report includes a check charge for \$80.00 to which the receipt is a copy of the payment stub out of the monthly statement from the restaurant. The payment stub includes the statement date and the total amount paid for the month, but not a breakdown of the amounts. The date and the amount on the expense report coincides with the statement date and the total amount on the stub, which does not necessarily fit the same if a breakdown of the total amount was included.

(7) The \$140.00 charge was for two magazines which should not be listed by bank. The \$10.00 charge was for sold drinks at the R&R which should not be coded by bank.

(8) Included in this number is \$20.00 to which the receipt is a copy of the stub off a monthly statement dated 12/67 and the date on the expense report is 7/1968.

The following are the exceptions noted on Worksheet #1:

- (1) The receipt for \$20 and \$20 was a stub from Mike DeBrenne's. The receipt for \$20 was a stub from T.J. Sims, all of which are not a complete detailed bill. According to John, when you get it for the area you do not get a detailed ticket. However, these bills are not changed to cash & show on the expense report and not in cash. See the other two sets. According to John, Mike DeBrenne these amounts included charges for appropriate materials.
- (2) The date on the supporting document was changed to coincide with the date on the day sheet, according to John.
- (3) Receipt slip was signed by Daniel Hlavaty, according to John, he authorized Pioneer back to cash.
- (4) There is no restaurant name on either the ticket or expense report. According to John, the \$21.00 receipt was either Steve's or Golden Pines. This is on April 3, 1989 \$21.00 charge substantiated on the April expense report. However, included in the July expense report is also another April 3, 1989 \$21.00 charge with no restaurant name. The April documentation includes a charge ticket and the July documentation includes a stub from the writer. Appears to be the same charge for both.
- (5) In addition to the exception noted above, the date on the supporting documentation has been incorrectly changed. According to John, he called the restaurant and the restaurant had made a mistake.
- (6) In addition to the exception noted above, there is no restaurant name on the ticket or expense report. According to John, the charge of \$14.00 on 7/2/89 was for Steve's (Steve's Restaurant), the charge for \$20.00 on 8/2/89 is Best Western, the charge on 8/2/89 was for Capriella's, the charge for \$20.00 on 8/12/89 was for Lorraine's Buffet, the charge for \$21.00 and \$21.00 on 8/27/89 was for Redline Restaurant, the charge for \$21.00 on 8/28/89 and for \$20.00 on 10/2/89 was for the restaurant in the driveway, the charge for \$20.00 on 10/2/89 was for Top's Restaurant, and the charge for \$21.00 on 1/2/90 was for Steve's Sea Grapes.
- (7) The same receipt was included twice on the expense report with the date changed on one copy.
- (8) The date on the receipt is 1/27/90 and the date on the expense report is 1/27/90.
- (9) This is the same type of stub used as the reference in New Orleans, however this is a Florida expense.
- (10) The receipt is a portion of the stub from a monthly statement with the date and amount cut off and a typical date and amount is written on the statement.
- (11) In addition to the exception noted above, this is no restaurant name on the ticket or expense report. Also, the documentation for these receipts is a cash register tape which included only totals. In addition, the name for this is Steve. However, John states that the bills were for lunch, dinner and drinks at the Elmer's in New Orleans. Also, the stub is all three cash register tapes in which included all each other, which according to John is appropriate for the other two stubs of \$20.00 and \$20.00.
- \*NOTE - The same kind of "staple receipt" stub is used for three different restaurants. The stub does not include the restaurant name. Therefore, the name was obtained from John. In the future, the restaurant should stamp the back of the stub.

**SCHEDULE OF UNREIMBURSED EXPENSES  
FOR THE PERIODS JULY 1, 1966 TO JUNE 30, 1968**

	Category	Booked	Total	Unrec.	Out and Transportation	Misc.	Total
JULY	1966	122.00	94.00	10.00	10.00	64.00	120.00 (7)
AUG	1966	55.00	15.00	15.00		75.00 (7)	65.00
SEPT	1966	75.00	75.00			75.00 (7)	40.00
OCT-4	1966	174.00	11.00	100.00	60.00	144.00 (7)	600.00
NOV-29	1966	75.00				75.00 (7)	40.00
JAN	1967	36.00	6.00	60.00 (2)		12.00 (7)	75.00
FEB	1967	23.00	0.00	60.00		13.00 (7)	10.00
MAR	1967	64.00		71.00		64.00 (7)	105.00
APRIL	1967	91.00		91.00		91.00 (7)	111.00
MAY	1967	60.00	11.00	0.00		20.00 (7)	44.00
<b>(Subtotal June 30, 1968)</b>							
		<b>647.00</b>	<b>189.00</b>	<b>411.00</b>	<b>171.00</b>	<b>475.00</b>	<b>1,277.00</b>

- (1) According to John Oakes, all of the miles charges are for the taxi.
- (2) Cash, account, (person authorized) and business purpose are included, however there is no supporting documentation.
- (3) According to John Oakes, this charge includes permits for transporting water while attending the Audubon seminar in November and miles charges for Oct 1966.

Schedule - B-

STATEMENT OF DISBURSEMENTS (PARTIAL) EMPLOYMENT REPORT  
FOR THE PERIOD JANUARY, 1964 TO JANUARY 31, 1964

PART I

The following is a listing of duplicate expense reimbursements included on the monthly credit card statements and on John Deane's monthly expense reports.

Date of payment per		Amount		Place and Description
Monthly Credit Card Statement	John Deane's Expense Report	Monthly Credit Card Statement	John Deane's Expense Report	
01-Jan-64	01-Jan-64	\$42.73 (X)	\$42.00 (X)	La Fonda Del Rancharito, Mexico - (Meal)
21-Jan-64	21-Jan-64	49.33 (X)	49.00 (X)	Best Tavern, Mexico - Lunch
29-Jan-64 (X)	29-Jan-64 (X)	54.97	54.97	Shannon's, Lafayette - Lunch
02-Mar-64	02-Mar-64	45.99	45.99	Travlers, Monterey - Dinner
02-Mar-64	02-Mar-64	175.49 (X)	175.00 (X)	Carver's Restaurant, Mexico, Texas - (Meal)
02-Mar-64 (X)	21-Mar-64 (X)	44.74	44.74	Expedito, New Orleans - Lunch
02-May-64	02-May-64	34.00	34.00	Exams, Berkeley - Lunch
			<u>\$443.00</u>	

- (X) The difference in the amount per the monthly credit card statement and the expense report is the convenience rate used by John.
- (X) The dates are different because John incorrectly changed the date on the copy of the restaurant receipt to coincide with his day leave.
- (X) The amounts are different because the copy attached to the expense report did not include a \$1.00 tip, whereas the credit card statement included the tip.
- (X) The dates are different because the receipt attached to the expense report did not contain a date and John incorrectly made a date on the receipt.

PART II

The following is a listing of duplicate expense reimbursements included on the monthly credit statement journals and on John Deane's monthly expense reports.

Date of payment per		Amount		Place and Description
Monthly Credit Statement Journal	John Deane's Expense Report	Monthly Credit Statement Journal	John Deane's Expense Report	
01-Jan-64	01-Jan-64	\$60.00	<u>\$60.00</u>	Miss Anderson's, Lake George - Lunch

**CONFIRMATION STATISTICS  
FOR THE PERIOD JULY 1, 1944 TO JUNE 30, 1946**

Total number of individuals listed on John Oskow's expense reports for the period under review	38
Total number of confirmations mailed	41
Percentage of the population in which confirmations were sent	107.9%

**CONFIRMATION RESULTS ARE AS FOLLOWS:**

	<u>Number of Confirmations</u>	<u>Percentage</u>
Number of confirmations received without exceptions <i>(Note: These individuals agreed that they had lunch or dinner with John at the expense of the Post Office and also confirmed the date and place the expense took place)</i>	9	21.95%
Number of individuals which did not reply	1	2.44%
Number of confirmations received with the following exceptions: <i>(Note: These individuals stated they were not with John Oskow on the dates indicated on the confirmations or do not recall being with John on the dates indicated in the confirmations)</i>	2 **	4.88%
Number of confirmations received with the following exceptions: <i>(Note: This individual verified attending the restaurant on the confirmation with John, however he could not verify the dates)</i>	1	2.44%
Total confirmations mailed	<u>11</u>	<u>26.83%</u>
<b>** Total amount of the expenses which are included in the 2 confirmations above with exceptions</b>		<u>\$105.00</u>

Schedule F.

**SUMMARY OF EXCEPTIONAL NOTES  
FOR THE YEAR JULY 1, 1988 TO JUNE 30, 1989**

- During the period, July 1, 1988 through June 30, 1989, Mr. Paul of Inco did not have a written expense reimbursement policy. However, according to the employment contract in effect at that time with Mr. executive director, John Sabre was to be provided a monthly expense allowance of up to \$400 per month. For miscellaneous expenses incurred by the executive director in the course and scope of his employment "as they arise and are accounted for." The contract however did not elaborate as to the nature of "accounted for." Therefore, we have relied on the guidance set forth by the Internal Revenue Service under code section 174(c) as to what elements of expenses a taxpayer must substantiate. We noted in 82 of the report, documentary evidence of the elements of expenses is required by the Internal Revenue Service for all expenditures, associated with other night travel and any other separate expenditures of \$75 or more, included in schedule C and in schedule E is \$1,983.11 (\$64.00 of which is prohibited) of expenses which do not contain all of the elements of expenses as required for other night travel or other separate expenditures of \$75 or more. Those expenses which do not contain all of the elements of expense as required by the Internal Revenue Service are required to be reported as additional compensation by Mr. Collier.
- It is apparent that the majority of the expense reports during this period exceeded the monthly allowance of \$400. But these expense reports not only include Mr. Collier's miscellaneous expenses but also include expenses for convention and seminars which we are understanding were approved by the committees in addition to the monthly allowance of \$400. However, the commingling of these two types of expenses within one month's report has made it virtually impossible for us to determine if these expense reports are in compliance with the executive director's employment contract. In the future, we recommend a separate expense report be completed on all separate expenses authorized by the committees.
- The employment contract also provides the executive director with a \$700 non-accountable monthly car allowance. This car allowance was provided to cover all costs pertaining to ownership, operation and liability insurance coverage for the vehicle operated by the executive director, included in schedule E in the following gas claims: \$18.00 on October 16, 1988, \$88.00 on October 26, 1988, and \$187.00 on March 1, 1989. Included in schedule E is a gas bill for \$61.97 on March 1, 1989. It appears that these gas expenses could be included in the monthly car allowance and should not be included for reimbursement with Mr. Sabre's monthly miscellaneous expenses.
- In addition, there were a significant number of documents included in schedule C which were altered (usually to reflect a different date than the one shown on the preprinted receipt). The total amount of altered documents is \$211.16.
- Included in schedule C and schedule E is \$108.11 of documents which appear to have been reimbursed twice. From schedule C was these documents totaling \$49.07 and from schedule E was several documents totaling \$112.64.
- Included in schedule F is \$601.89 of contributions which director or do not recall having dealt or discuss with John Collier as listed on the Paid of Inco.

Schedule 4-

**Arsement**  
**Redd &**  
**Morella, L.L.C.**

Christopher E. Anderson, CPA, CMA  
John A. Scott, III, CPA  
Robert J. Morella, CPA, CFO  
Byron S. Johnson, CPA

Scott J. Weil, CPA  
Edith A. Minton, CPA  
Doris D. Joad, CPA  
Stephen J. Anderson, CPA

**MEMBER**  
AMERICAN INSTITUTE OF  
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SOCIETY OF TAXATION  
CERTIFIED FINANCIAL ACCOUNTANTS

CERTIFIED PUBLIC  
ACCOUNTANTS  
CONSULTANTS

**Independent Accountants' Report  
on Expenses Agreed-Upon Procedures**

To the Board of Commissioners  
Port of Seattle  
New Berlin, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners, solely to assist you with respect to the evaluation of the expense reports of John Cubie for the period July 1, 1995 to June 30, 1996. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We obtained a listing of all checks written to John Cubie and expense reports of John Cubie for the period July 1, 1995 to June 30, 1996, and we compared the amount of the checks written to John Cubie with the amounts as reported on his expense reports, as noted in Schedule A.

All exceptions noted were resolved, see Schedule A.

2. We compared the copies of the supporting documentation to the expense reports for the period July 1, 1995 to June 30, 1996, noting the proper documentation of the elements of expense. In general, the Internal Revenue Service requires the following documentary evidence for all expenditures for lodging while away from home, regardless of the amount, and any other separate expenditure of 275 or more: a) amount, b) date, c) place, d) business purpose and e) business relationship of each person entertained, including name, title or other designation sufficient to establish business relationship.

Schedule B includes a listing of all expenses, regardless of the amount, which contain documentation of the elements of expense and are not included in Schedule E or Schedule F. (Total \$2,872.82)

Schedule C includes a listing of all expenses, regardless of the amount, which does not contain all documentation of the elements of expense and are not included in Schedule E or Schedule F. (Total \$2,616.70)

Schedule D includes a listing of all expenses, regardless of the amount, which does not have any supporting documentation for expenses claimed on his expense report. (Total \$1,277.70)

TRUSTEES COMPANY  
781 Bakery Dr., Suite 208, Lafayette, LA 70503  
P. O. Box 21276, Lafayette, LA 70501-0276  
(504) 984-7000 or Fax (504) 981-8800

3. We obtained a copy of all of the monthly credit card statements for the Port of Harris's MBMA America Business Card for the period July 1, 1998 to June 30, 1999, and we compared the amounts, places and dates on the monthly statements to the amounts, places and dates on the monthly expense reports of John Gubee, noting any duplication of expense reimbursements.

Schedule E, Part I includes a listing of all expenses which were billed on the monthly credit card and were also included for reimbursement on Mr. Gubee's monthly expense reports. (Total \$44,448)

4. We obtained a listing of all cash disbursements of the Port of Harris for the operating account, the capital projects account and the special account for the period July 1, 1998 to June 30, 1999, and we compared the amounts, dates and descriptions on the cash disbursement journals to the amounts, dates and descriptions on the expense reports of John Gubee, noting any duplication of expense reimbursements.

Schedule E, Part II includes a listing of all expenses which were paid by the Port of Harris in the monthly cash disbursements and were also included for reimbursement on Mr. Gubee's monthly expense report. (Total \$83,648)

5. We reviewed with a percentage of the individuals which were indicated on John Gubee's expense report as being entertained at the expense of the Port of Harris; the date, place and time of the expense. (Total confirmations with exceptions was \$468.95)

The results of the confirmation statistics are noted on Schedule F.

Schedule G is a summary of the exceptions noted in Schedules B through F.

6. We have reviewed the Port of Harris expense and travel regulation policy in connection with the requirements of documentation required by the Internal Revenue Service for travel and entertainment expenses. All recommendations of changes to your policy are as follows:

- A. Insert in section I under definitions - E, Elements of expenses - In general the following is required for entertainment expenses: a) amount, b) date, c) place, d) business purpose and e) business relationship of each person entertained, including name, title, or other designation sufficient to establish business relationship.
- B. Change section III C (first paragraph, last line) to read - a certification as to the need and the elements of the expense must be provided with the reimbursement claim.
- C. Change section III D3 (last sentence) to read - Receipts and the elements of the expense are required for reimbursement.



**SCHEDULE OF CHECK AMOUNTS AND EXPENSE REPORT AMOUNTS  
FOR THE PERIOD JULY 1, 1993 TO JUNE 30, 1994**

Per Check Listing		Per Expense Reports		Difference
Date	Amount	Date	Amount	
JULY 1993	\$450.00	JULY 1993	\$450.00	\$0.00
JULY 1993	81.79	JULY 1993	81.79	0.00
JULY 1993	(88.74)	JULY 1993		(44.73) <sup>1</sup>
AUG 1993	321.53	AUG 1993	(281.59)	0.00
SEPT 1993	1,330.00	SEPT 1993	1,330.00	0.00
SEPT 1993	189.81	SEPT 1993	145.01	0.00
OCT 1993	20.00	OCT 1993	20.00	0.00
DEC 1993	478.89	DEC 1993	478.88	0.00
JAN 1994	447.67	JAN 1994	447.67	0.00
FEB 1994	350.00	FEB 1994	350.50	0.00
MAR 1994	1,730.00	MAR 1994	1,185.18	\$544.82 <sup>2</sup>
MAR 1994	(594.00)	MAR 1994	0.00	(594.00) <sup>3</sup>
APRIL 1994	474.59	APRIL 1994	474.59	0.00
APRIL 1994	750.00	JULY 1994	750.00	(13.50) <sup>4</sup>
JUNE 1994	44.17	JUNE 1994		44.17 <sup>5</sup>
			<u>\$1,689.35</u>	

- <sup>1</sup> This expense reimbursement pertained to an expense report for expenses which were incurred prior to July 1, 1993, therefore we did not review the report.
- <sup>2</sup> In March of 1994, John received an advance of \$1,780 of which he expensed only \$1,185.18 of the advance. The remaining \$594.82 was reimbursed back to the Post on March 15, 1994.
- <sup>3</sup> This check was voided.
- <sup>4</sup> This expense report was dated July 31, 1994, therefore, the Post did not reimburse John until August 31, 1994, in the amount of \$13.50. This report was reviewed because it included expenses prior to June 30, 1994.

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**PORT OF IBERIA  
SPECIAL ENGAGEMENT**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

**JAN 22 1997**

Release Date \_\_\_\_\_

**SCHEDULE OF EXPENSES WITHOUT ALL DOCUMENTATION**  
**THE UNIVERSITY OF MICHIGAN**  
**FOR THE FISCAL YEAR END 6/30, 1992 (AS AMENDED, 1993)**

Date of Expense Report	Agency	Function	Class	Object	Total	Description (FBI)
30-Jul-91	Lafayette	\$4.00	620.00	\$4.00		Person(s) interrelated activity
31-Jul-91	New York		10.00	\$1.00		Person(s) interrelated activity
31-Jul-91	Lafayette		17.75		\$211.75	Person(s) interrelated activity
28-Jul-91	New York		20.00 (3)			Person(s) interrelated activity
27-Aug-91	Boston College		15.17		45.97	Person(s) interrelated activity
28-Aug-91	Lafayette		50.50			Person(s) interrelated activity
28-Aug-91	Lafayette		50.00 (3)			Person(s) interrelated activity
28-Aug-91	New York		31.00		71.07	Person(s) interrelated activity
28-Aug-91	New York		141.00			Person(s) interrelated activity
12-Sep-91	Lafayette		28.75 (3)			Person(s) interrelated activity
27-Aug-91	Boston College		25.00 (3)		50.75 (3)	Person(s) interrelated activity
28-Aug-91	Boston College		30.00			Person(s) interrelated activity
11-Oct-91	New Orleans		127.50 (3)			Person(s) interrelated activity
10-Oct-91	New Orleans		25.00 (3)		82.00 (2)	Person(s) interrelated activity
10-Oct-91	New Orleans		15.00 (3)		20.00 (2)	Person(s) interrelated activity
10-Oct-91	New Orleans				400.00 (3)	Person(s) interrelated activity
04-Nov-91	Lafayette		32.00 (3)			Person(s) interrelated activity
04-Nov-91	Boston College		61.00 (2) & (3)			Person(s) interrelated activity
04-Nov-91	New York		41.00 (3)			Person(s) interrelated activity
12-Nov-91	Lafayette		11.00			Person(s) interrelated activity
12-Nov-91	Lafayette				22.00	Person(s) interrelated activity
08-Nov-91	New York		25.00 (3)		246.00	Person(s) interrelated activity
14-Nov-91	Boston College		25.00 (3)			Person(s) interrelated activity
14-Nov-91	Lafayette				27.00	Person(s) interrelated activity
14-Nov-91	New York		22.00 (3)		29.00 (3)	Person(s) interrelated activity
14-Nov-91	Boston College		15.00		254.01	Person(s) interrelated activity
06-Dec-91	Boston College		30.00			Person(s) interrelated activity
06-Dec-91	Boston College		11.00 (3)		88.00 (3)	Person(s) interrelated activity
05-Dec-91	Boston College				11.00	Person(s) interrelated activity
20-Dec-91	Lafayette		20.00			Person(s) interrelated activity
21-Dec-91	New York		11.00			Person(s) interrelated activity
21-Dec-91	Boston College				14.00	Person(s) interrelated activity
02-Feb-91	Boston College				29.75 (3)	Person(s) interrelated activity
01-Feb-91	Boston College				39.00	Person(s) interrelated activity
04-Feb-91	Boston College				14.00	Person(s) interrelated activity
04-Feb-91	Lafayette		30.00 (2)		120.00	Person(s) interrelated activity
18-Feb-91	Lafayette		25.00 (3)			Person(s) interrelated activity
12-Feb-91	Lafayette		10.00			Person(s) interrelated activity
12-Feb-91	New York		10.00			Person(s) interrelated activity
21-Feb-91	Lafayette		30.00 (2)			Person(s) interrelated activity
20-Feb-91	Boston College		20.00 (2)			Person(s) interrelated activity
22-Feb-91	Boston College		20.00			Person(s) interrelated activity
01-Mar-91	New York		30.00		54.00	Person(s) interrelated activity
01-Mar-91	New York				24.00	Person(s) interrelated activity
01-Mar-91	New York				14.00	Person(s) interrelated activity
05-Mar-91	New York				29.00	Person(s) interrelated activity
05-Mar-91	New York		70.00 (2)			Person(s) interrelated activity
05-Mar-91	New York	17.00 (3)	30.00		421.00	Person(s) interrelated activity
01-Mar-91	Boston College		30.00 (2)			Person(s) interrelated activity
01-Mar-91	Lafayette		50.00 (2)			Person(s) interrelated activity
11-Mar-91	New Orleans				54.00	Person(s) interrelated activity
17-Mar-91	New Orleans		20.00 (3)			Person(s) interrelated activity
08-Apr-91	New York		50.00 (2)		291.00	Person(s) interrelated activity
11-Apr-91	Lafayette				20.00 (3)	Person(s) interrelated activity
08-Apr-91	Lafayette		20.00			Person(s) interrelated activity
22-Apr-91	New York		70.00 (3)			Person(s) interrelated activity
07-May-91	Lafayette		22.00		21.00	Person(s) interrelated activity
07-May-91	Lafayette				21.00	Person(s) interrelated activity
07-May-91	Outgoing, Misc				82.00	Person(s) interrelated activity
07-May-91	Outgoing, Misc				15.00	Person(s) interrelated activity
08-May-91	Outgoing, Misc				23.00 (3)	Person(s) interrelated activity
20-May-91	Lafayette				29.00 (3)	Person(s) interrelated activity
04-May-91	New York		21.00 (3)			Person(s) interrelated activity
11-May-91	New Orleans				63.00 (3)	Person(s) interrelated activity
11-May-91	New Orleans		20.00			Person(s) interrelated activity
01-Jun-91	Boston College		40.00		27.75	Person(s) interrelated activity
01-Jun-91	New York		10.00 (3)		220.87	Person(s) interrelated activity

\$1,688.51

Schedule C

- D. Change section IV 3 (last paragraph) to read - Other charges, such as room services, should be explained on the expense reports. (Example: fee for cold drinks).
- E. Change section IV 4(1) to read - Expenses such as tips, taxi fares, parking, and such other costs should be itemized on the expense report but no receipts are required.
- F. Change section IV 8 to read - Any request for reimbursement shall be accompanied by original receipts and expense report which includes for each item, all elements of the expense.
- G. Change section V D (third line) to read - the Executive Director is responsible for preparing a report detailing, for each charge, the elements of the expense.

7. In Section IV of the expense and travel regulation policy, per diem allowances for meals are implemented. The Internal Revenue Service allows per diem allowances if the expense reimbursements are covered under a plan which satisfies the following requirements: a) business connection, b) can be substantiated, c) has a requirement that the employee return any amount in excess of the expense incurred, d) the expense is an ordinary and necessary business expense, e) it is reasonably calculated that the per diem will not exceed the actual or anticipated expenses and f) the amount paid is not higher than the applicable federal per diem rate based on approved IRS schedules. The standard meal allowance is \$28 a day in most areas of the United States. However, other areas that are designated as high-cost areas qualify for higher standard meal allowances. The areas in Louisiana which qualify as high-cost areas according to the IRS table are Alexandria, Baton Rouge, Lafayette, Monroe, New Orleans, Shreveport and Slidell. The higher standard meal allowance for all of these areas except New Orleans is \$36 a day. New Orleans is \$44 a day.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and take responsibility for the sufficiency of the procedures for their purposes.

*Arment, Todd and Morilla*

Arment, Todd & Morilla, L.L.C.

January 24, 1990