

**Table 1**  
**Of the 30 Expenditures We Reviewed, Many Lacked Supporting Documentation That Would Better Guard Against Waste, Fraud, and Abuse**

DEPARTMENT	EXPENDITURE TYPE OR VENDOR NAME	EXPENDITURE AMOUNT	CONCERN(S) WE NOTED
Social Services	Calendars	\$1,866	Two approvals were required. One approval was not documented and the other was provided by someone without sufficient authority to authorize an expenditure of this amount.
	Hand sanitizer	1,805	Two approvals were required, but only one was documented.
	Online retailer	523	Two approvals were required, but only one was documented. Additionally, the department did not retain a receipt showing the purchased items, leaving questions about what these funds were used for.
	Online retailer	218	The expenditure did not have a department requisition form, which would have showed the purpose of the purchase and the approver who authorized the purchase.
Sheriff's Office	Donation to Lions Club*	2,000	Donation was missing the application form that would show important information about the recipient. Additionally, no documentation showed that the recipient was restricted in its use of these funds for specific public purposes.
	Laptop	999	Preapproval by undersheriff or fiscal manager was required but was not documented. Staff directed the purchase to occur without documented preapproval.
	Advance payment to staff for travel	200	Staff were issued funds to pay for meals in advance of their trips without any evidence that the Sheriff's Office verified that they completed their trips as scheduled to justify the payments.
	Advance payment to staff for travel	172	
District Attorney's Office	Broiler Steakhouse*	3,600	Documentation supporting this expenditure does not show why it was a prudent use of public funds to hold an end-of-year gathering and dinner event at a restaurant. Later in our report we conclude that this was a gift of public funds.
	Fort Bragg Rotary Club*	3,000	Donation was missing the application form that would show important information about the recipient. Additionally, no documentation showed that the recipient was restricted in its use of these funds for specific public purposes.
	Wholesale retailer	1,865	A receipt was the only supporting documentation for both of these expenditures. As a result, there is no documentation to provide any context or rationale for the purchases that would show why they were necessary and appropriate. For example, the receipt from the wholesale retailer showed the purchase of a television and food items.
	Antique store*	71	
	Reimbursement for travel	304	A traveler approved his own meal reimbursement payment, indicating a lack of separation of duties.

Source: Review of expenditures made by the departments and interviews with relevant staff at each department.

\* We have additional concerns that these expenditures were of questionable public value. We describe these concerns in detail later in our report.