A U D I T

City of Los Angeles

Limited Scope Fiscal Audit at the Personnel Department

January 27, 2017

RON | GALPERIN
Los Angeles City Controller

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CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

DATE: January 27, 2017

TO: Wendy Macy, General Manager
              Personnel Department

FROM: Alfred Rodas, Director of Auditing
              Office of the Controller

SUBJECT: LIMITED SCOPE FISCAL AUDIT AT THE PERSONNEL DEPARTMENT

The Controller's Office conducted a limited scope fiscal audit at the Personnel Department (Personnel) focused on cash handling and payroll. We performed surprise cash counts at three locations, also evaluating related collection and petty cash internal controls. We also completed a limited payroll review, which entailed verification of hours worked, overtime, bonuses, and mileage reimbursements paid during a two-week pay period, ensuring payments to sampled employees were properly supported.

Our audit was performed in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Overall Results

Petty cash was properly accounted for and the related internal controls were sound. However, controls related to collections for commute options and parking had several weaknesses. We also identified weaknesses with Personnel's oversight of the City parking permit and vanpool programs, permits are not being properly tracked and inventoried, and the Department has not enforced vanpool reporting requirements.

Regarding payroll, payments for hours worked, overtime, and bonuses were supported; but certain controls related to mileage reimbursement verification and documentation of pre-authorized overtime should be enhanced.

These concerns are further described in the Observations Section.

Department Response

A draft report was provided to Personnel on January 3, 2017, and the Action Plan submitted is included as an Appendix to this report. Based on the Department's Action Plan, we now consider Recommendations 1.1, 1.2, 1.3, 1.4, 2.3, 3.2, 4.1, 5.1, and 5.2 as Implemented and Recommendations 2.1, 2.2, 2.4, 2.5, 3.1, 3.3, 3.4, 3.5, 3.6, and 3.7 as In Progress.

We appreciate the cooperation and assistance provided by Personnel management and staff during our audit.

OBSERVATIONS

Cash Collections

It is the responsibility of each City Department to have effective controls to properly account for, safeguard, and deposit all collections in a timely manner. Departments must develop cash handling procedures for their specific operations that reduce the risk of errors and irregularities and incorporate good internal controls, including segregation of duties. Department management should monitor compliance with these procedures.

Cash is defined as coin, currency, checks, electronic fund transfers, and credit card transactions. All cash received by any employee of the City for, or in connection with, the business of the City, shall be deposited with Finance or a City bank account.

Personnel manages employee benefit programs, and at times, the costs to be paid by employees for their associated health benefits, parking benefits, or vanpool/commute participation cannot be deducted through the City's employee payroll system, so Personnel receives collections at two locations for these programs.

Observation#1: Personnel was not diligent in its cash handling controls which could result in the untimely identification of errors or thefts.

Auditors observed that collections are being handled by multiple employees from different sections and divisions, such as the Commute Options and

Parking Section (COPS) and the Employee Benefits Division (EBD); however, while EBD tracks collections (checks and money orders) received, COPS does not. Additionally, while EBD staff hand deliver collections received to Personnel's Accounting Division, COPS staff send collections through the City's internal mail system to the Accounting Division without first documenting the collections received, issuing an official City receipt and/or issuing the receipt in sequential order, or restrictively endorsing the checks or money orders. Further, COPS does not complete a subsequent reconciliation to the collections deposited into the City's Fiscal Management System (FMS) by the Accounting Division, increasing the risk of theft, loss, or misappropriation. As a result, there is no assurance that all collections received are deposited in the City's bank accounts.

These concerns were immediately brought to Personnel management's attention and the Department has already begun correcting these internal control weaknesses.

Recommendations

Personnel Management should:

1.1 **Develop a standardized and sound cash collection tracking system at all cash receiving locations.**

1.2 **Ensure all checks and money orders received are immediately endorsed as "For deposit only, payable to the City of Los Angeles".**

1.3 **Conduct an inventory of official City receipts Department-wide and develop a tracking system to ensure they are accounted for and issued in sequence.**

1.4 **Ensure collections at all cash receiving locations are tracked and reconciled to FMS.**

Vanpool Program

COPS manages the City's vanpool program which encourages group ridership to help reduce air pollution and traffic congestion and support a more sustainable, livable environment. The program has 92 participating vanpools that commute from various locations throughout the greater Los Angeles Area to common City work locations. Approximately 700 riders participate in the

program. As the program sponsor, the City pays for the vans' leases, fuel and maintenance cost. Each vanpool rider pays the City a flat rate depending on the number of commute miles and van passenger capacity. Participants in the program include City employees as well as contract and non-City employees.

The rates charged to vanpool riders range from $54.10 to $180.60 per month. These rates were approved in 2005 and Personnel has not commissioned a fee study of these rates since that time.

Monthly Vanpool Rider Rates			
Rates	City Employees	Contract Employees	Non-City Employees
Minimum	$ 54.10	$ 60.10	$ 109.30
Maximum	$ 156.40	$ 162.40	$ 180.60

Vanpool riders who are City employees can have the fees electronically deducted from their paychecks. The primary drivers of vanpools collect fees from occasional riders, non-City employee riders, and contracted employee riders, remitting the collections to Personnel's Accounting Division or COPS with the associated vanpool monthly report package. The Accounting Division processes these payments.

Personnel deposits payments received from vanpool riders into Fund 525. This revenue is combined with parking benefit program revenues. Between Fiscal Year (FY) 2013-14 and FY 2015-16 this fund collected $9.7 million in revenue.

Fund 525 Vanpool and Parking Revenue				
Revenue Source	FY 2013-14	FY 2014-15	FY 2015-16	Total
Miscellaneous Revenue - Other	$ 3,192,387	$ 3,201,679	$ 3,308,512	$ 9,702,578
Interest Income - Other	$ 4,170	$ 4,048	$ 11,047	$ 19,265
Grand Total	$ 3,196,557	$ 3,205,727	$ 3,319,559	$ 9,721,843

Personnel requires the primary driver of each vanpool to submit a monthly van pool mileage log, vanpool daily log and a monthly record of fuel and oil usage (monthly report package).

Observation#2: **Personnel's oversight of the City's vanpool program requires improvement in order to reduce the risk of error, theft, and uncollected revenues.**

Monthly Vanpool Report Packages

Personnel manually processes each van's monthly report package. This task is cumbersome and involves a substantial amount of paperwork and is prone to errors. Based upon our analysis of vanpool participants, approximately 21% of the vanpool riders submit rider fees directly to their vanpool drivers or Personnel. Yet, due to staff vacancies, Personnel has not been completing reconciliations to ensure it receives all monthly packages for each vanpool, including vanpool rider fees, and/or fuel usage documentation.

We examined the monthly report packages submitted to Personnel and found that 11 of the 92 vanpool primary drivers had not submitted monthly report packages to Personnel for at least 10 months. Two vanpools had not submitted their monthly report package for at least 22 months. Yet none of these vanpool drivers had their participation in the vanpool program suspended.

Without the submission of these packages and reconciliations, Personnel cannot ensure all the vanpool riders are paying their required vanpool fees each month increasing the risk of error, theft and/or uncollected revenues.[1]

According to the COPS' Volunteer Vanpool Driver Agreement, van pool drivers are required to submit the monthly report package to COPS within the first 3 days business days of each month. The Agreement further indicates that the vanpool program will be suspended or terminated for drivers unable to comply with this deadline and requests made by COPS for submissions.

Vanpool Subsidy Credits

The City leases its 92 vans through vRide, paying $800 to $900 for each van every month. However, if the associated vanpool is registered with the Los Angeles County Metropolitan Transportation Authority (MTA) vanpool program, the City receives a $400 subsidy credit every month for each van. To receive this credit, the primary driver of each van needs to submit a monthly report to MTA indicating the number of passengers and fuel

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[1] Primary vanpool drivers are issued a fuel card to refuel the vans. General Services Department maintains a database with all the City's fuel usage per card.

consumption. The City provides the drivers with fuel cost information because the fuel and maintenance costs are paid for by the City.

While the subsidy contract is between the primary vanpool driver and MTA, the City receives the subsidy credit through vRide, a third-party administrator. However, the City does not require the primary vanpool driver to sign up with MTA. Currently, program participation is voluntary and as of our audit fieldwork, the City was receiving the $400 credit for only 78 of the 92 vanpools. If participation was mandatory, the City could receive an additional subsidy from MTA of $5,600 per month (for the 14 additional vanpools) or $67,200 annually.

Recommendations

Personnel Management should:

> **2.1 Commission a vanpool fee study to ensure riders pay an appropriate share of the costs of the program. Adjust fees if necessary.**
>
> **2.2 Explore automating the submission of monthly vanpool report packages to streamline the process making it easier for primary drivers to comply, and facilitate oversight.**
>
> **2.3 Complete monthly reconciliations to ensure all vanpool monthly report packages are received, processed, rider fees are collected, and fuel usage is supported.**
>
> **2.4 Suspend vanpool drivers from participation in the program that breach their obligations under the City's Volunteer Vanpool Driver Agreement.**
>
> **2.5 Require all primary vanpool drivers to register and submit the required monthly vanpool reports to the MTA for the City to receive the $400 subsidy vanpool credit.**

Parking Permit Program

The City provides parking for employees at 38 City-owned and leased lots near primary City work facilities. General Service Department (GSD) manages most parking lots. While the majority of parking lots use paper permits displayed on an employee's dashboard, some use key card permits. Employee parking permits are administered by COPS, which operates a web-based "Manage My Parking Resource Center" (MYPaRC) to administer and track parking permits.

The MYPaRC system contains information on approximately 9,500 individual parking permit applications and the status of parking permits. Specifically, it contains information on approved (i.e. issued), cancelled (i.e. previously issued), and denied permits; as well as pending and waitlisted applications. The cost of parking to the employee varies by type of permit. Personnel may deduct the permit parking fee from an employee's paycheck directly or charge part-time, or temporary parking permits a recurring or one-time fee payable by check or money order to COPS.

The City offers individual, night, disabled, and various other types of parking permits depending on need, work schedule, etc. Permits are issued based on availability within the lot and other factors.

Observation#3: **Personnel's oversight of the City's parking permit program requires improvement in order to reduce the risk of error, theft, uncollected revenues, and security breaches.**

Tracking and Inventory of Parking Permits

Personnel does not have sufficient controls to properly track and inventory its paper/decal parking permits. During this audit, Personnel was unable to provide a full accounting of its parking permits. The absence of an electronic inventory tracking system and the paper-based application filing system to record temporary parking permits contributed to these weaknesses. Further, Personnel is not issuing parking permits sequentially, meaning the permit numbers are not stored or issued in any logically established order. Personnel uses 38 distinct permit colors for parking lot identification, and the permits are randomly selected out of a box where all permits are haphazardly stored. Auditors also noted that the parking permits were not stored in a locked or secure location.

This method of issuing and tracking parking permits is inefficient and does not promote organization or sound inventory controls.

Reconciliations between MYPaRC and PaySR

During our audit the MYPaRC system noted 9,037 employee parking permit records that were issued or cancelled.[2] Using the employee identification number in these records, we compared the information to PaySR data, and identified 1,575 prior (terminated) City employees. However, only (56%) 877 permits were appropriately identified as cancelled within MYPaRC. The remaining 698 permits in MYPaRC still indicated they were active, and issued to prior, now terminated, City employees.

Additionally, we found that of the 5,877 active employees with an active and issued permit in MYPaRC, 4,835 had an associated parking permit fee deduction in PaySR. Of the remaining 1,042 City employees, 341 were identified in MYPaRC as being exempt from a payroll deduction (e.g., mileage vehicle employees or disabled employees).[3] It is unknown if the remaining 701 active employees on record as having been issued an active parking permit had paid the required fee.

Based on discussions with Personnel staff, periodic reconciliations between MYPaRC and PaySR have not occurred. Reconciliations would ensure all employees with an issued and active parking permit in MYPaRC have an associated payroll deduction, are properly exempt from the parking permit fees, or pay through other means. Reconciliations would also help ensure parking permits are appropriately cancelled in MYPaRC when an employee leaves City services, and would help reduce security risks, waitlists, and parking shortages.

Recommendations

Personnel Management should:

> **3.1 Create and/or update an inventory of all parking permits, ensuring all outstanding permits are properly accounted for, and address any significant security concerns (e.g. reissuance of parking permits).**

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[2] Other permit classifications such as denied, pending, or waitlisted are not included in this total.

3.2 **Ensure unissued and returned permits are securely maintained and restricted to authorized employees.**

3.3 **Periodically (e.g., quarterly) communicate with GSD and other parking lot operators to ensure only currently issued and authorized permits are being utilized in City parking lots.**

3.4 **Periodically (e.g., monthly) monitor to ensure Departments are consistently collecting parking permits before an employee leaves City service.**

3.5 **Periodically (e.g., monthly) reconcile MYPaRC information to PaySR, confirming appropriate employee parking payroll deductions and cancellation of parking permits for terminated City employees.**

3.6 **Conduct periodic verifications of the continued need for exempt parking permits.**

3.7 **Consider ways to enhance the efficiencies and effectiveness of managing the Permit Parking Program through the use of additional automated technology.**

Payroll

It is the responsibility of each Department to ensure accurate timekeeping and timely processing of payroll documents for its employees.

We conducted a payroll observation and testing of hours worked, overtime, bonuses, and mileage reimbursement. For the 20 background investigators included in our sample, all hours worked, overtime, and bonuses received were properly approved by supervisors and supported. However, the audit identified the need to document pre-authorization of overtime and mileage reimbursement authorization and verify reported home to headquarter (HHQ) mileage.

Observation #4:   Personnel employees may work unauthorized or unnecessary overtime.

Personnel did not have documentation to support that the overtime worked by the 20 background investigators was pre-authorized. However, their supervisors approved the associated time records for the 20 background investigators in PaySR which subsequently documented the number of overtime hours worked by the investigators.

According to Personnel management, the background investigators requested verbal approval to work the overtime and their supervisors provided verbal authorization and subsequently approved the overtime worked on PaySR. The Department's overtime policy does not require that pre-approval be documented and retained. However, documentation of pre-approved overtime is a best practice and is expected of City Departments to support authorized justification of additional expense based on organizational needs.

Recommendation

Personnel Management should:

4.1   Update the Department's Overtime Policy to require documentation for overtime pre-approval and to memorialize the organizational need for the overtime.

Observation#5:   Documentation of mileage reimbursement authorization and HHQ verification is not retained in employee files.

Of the 20 employees sampled, 13 received mileage reimbursement. Although the mileage statements supported the paid reimbursements, Personnel did not maintain mileage authorization documents or evidence of employee reported HHQ mileage verification. Further testing identified two employees whose HHQ mileage were understated by one mile in PaySR. Since HHQ mileage is used as a deductor when calculating mileage reimbursements, when applied to every trip claimed by an employee, the cumulative effect of understated HHQ mileage can be significant.

<u>Recommendations</u>

Personnel Management should:

> **5.1** **Maintain documentation in employee files to support authorizations for mileage reimbursements.**
>
> **5.2** **Establish appropriate controls to verify the accuracy of employees' HHQ mileage deductors in PaySR, as well as in the mileage statements.**

CITY OF LOS ANGELES
CALIFORNIA

ERIC GARCETTI
MAYOR

January 20, 2017

The Honorable Ron Galperin
Controller, City of Los Angeles
200 North Main Street, Room 300
Los Angeles, CA 90012

RESPONSE TO LIMITED SCOPE FISCAL AUDIT

Attached you may find our response to the limited scope fiscal audit that your office conducted during August and September 2016 with our Payroll Operations and Benefits Administration groups. Our response includes information on each of your Office's observations. We have already implemented improvements in a number of areas; we continue to work on others.

You may contact Susan Nakafuji, Administrative Services Division Chief, at (213) 473-9120 if you have questions.

WENDY G. MACY
General Manager

Attachments

Rec #	Summary Description of Recommendation	Rec Status	Department Action Plan	Target Date
Cash Collections				
Observation #1				
Personnel was not diligent in its cash handling controls which could result in the untimely identification of errors or thefts.				
Personnel Department management should:			**Personnel Department response:**	
1.1	Develop a standardized and sound cash collection tracking system at all cash receiving locations.	Implemented	Personnel Department's Administrative Services Division (ASD) staff has developed an electronic tracking system to ensure documentation of receipt of payments, amount of payment, and the date of payments for cash and checks transmitted to the Personnel Department's Administrative Services Division (ASD). Receipts are issued in sequential order, and checks are hand delivered to ASD by messenger. Once ASD receives cash and checks, they access the same log and enter date received and complete same-day or next-day deposit.	Completed
1.2	Ensure all checks and money orders received are immediately endorsed as "For deposit only, payable to the City of Los Angeles".	Implemented	Personnel Department will ensure that all checks are marked as, "For deposit only, payable to the City of Los Angeles" immediately upon receipt.	Completed
1.3	Conduct an inventory of official City receipts Department-wide and develop a tracking system to ensure they are accounted for and issued in sequence.	Implemented	Personnel Department will ensure that a receipt booklet is used to issue receipts to employees and the public in sequence when payments are received. A copy of the receipt is maintained by ASD.	Completed
1.4	Ensure collections at all cash receiving locations are tracked and reconciled to FMS.	Implemented	Personnel Department has created a tracking system for all cash and checks, and reconciles depsosits on a weekly basis.	Completed

Rec #	Summary Description of Recommendation	Rec Status	Department Action Plan	Target Date
Vanpool Program				
Observation #2				
Personnel's oversight of the City's vanpool program requires improvement in order to reduce the risk of error, theft, and uncollected revenues.				
	Personnel Department management should:		**Personnel Department response:**	
2.1	Commission a vanpool fee study to ensure riders pay an appropriate share of the costs of the program. Adjust fees if necessary.	In Process	Staff has previously conducted a review of the existing vanpool fare structure and identified several options for increasing fares. However, any increase in fares should be done in concert with a review by the City's oversight body for the Commute Options & Parking Program, the Joint Labor-Management Committee on Commute Options & Parking (JLMC-COP), of all program revenues/expenses/incentives, as each of these elements is intended to function holistically. Staff is preparing to convene the JLMC-COP in early 2017 and initiate discussions of steps to evolve and redesign the program.	Jul-17
2.2	Explore automating the submission of monthly vanpool report packages to streamline the process making it easier for primary drivers to comply, and facilitate oversight.	In Process	Staff will review the feasibiliy of developing an automated vanpool reporting system. Vanpool members already have the option (and many utilize it) to submit their documents electronically as PDFs. However, a database system that would automate certain reporting features and recordkeep/store documents electronically would require a more significant investment of either in-house or contracted services to assist with creating a viable, sustainable system.	Jul-17
2.3	Complete monthly reconciliations to ensure all vanpool monthly report packages are received, processed, rider fees are collected, and fuel usage is supported.	**Implemented**	Staff and ASD have developed a tracking spreadsheet for the collection and processing of vanpool logs and checks to provide an improved means of documenting and fostering accountability of timely submissions and collections. The tracking spreadsheets are located on the Personnel Dept share drive.	**Completed**
2.4	Suspend vanpool drivers from participation in the program that breach their obligations under the City's Volunteer Vanpool Driver Agreement.	In Process	Staff is in the process of reviewing its current vanpool rules and conditions of participation for the purpose of improving the clarity and transparency of those rules, both for program participants as well as Division staff. In addition, our objective is to ensure that the policies are capable of being administered by our available resources.	Jul-17

Rec #	Summary Description of Recommendation	Rec Status	Department Action Plan	Target Date
2.5	Require all primary vanpool drivers to register and submit the required monthly vanpool reports to the MTA for the City to receive the $400 subsidy vanpool credit.	In Process	MTA's subsidy program is not intended to provide subsidies to employers, but rather to individuals who form vanpools. The City successfully negotiated with MTA for them to make an exception to their policy and provide the subsidy to the City given that (a) the City was sponsoring and to some degree subsidizing the vanpool program, and (b) the City's vanpool fares had not been increased in some time and were already providing an incentive to riders to participate in vanpools. Given this, staff has modeled a potential two-tier fare structure with one tier for vanpools receiving MTA Vanpool Program subsidies and a second tier for fares without the subsidies. As discussed in response to Recommendation 2.1, the two-tier fare structure will be developed after the JLMC-COPS meets and approves new vanpool fares.	Jul-17

Parking Permit Program

Observation #3

Personnel's oversight of the City's parking permit program requires improvement in order to reduce the risk of error, theft, uncollected revenues, and security

	Personnel Department management should:		Personnel Department response:	
3.1	Create and/or update an inventory of all parking permits, ensuring all outstanding permits are properly accounted for, and address any significant security concerns (e.g. reissuance of parking permits).	In Process	Our fundamental challenge with parking permit management is having an internal recordkeeping system that is reliable, sustainable, and capable of effectively interfacing with the City's payroll system. The present system does not meet those requirements. As a result, we are in the process of developing a project plan for replacement of the current "MyParc" system with a database system that can meet our essential recordkeeping requirements and allow us to exercise better controls over permit issuance, data tracking, and eligibility verification. We expect to establish a project plan over the next few months that can better assess feasibility, identify objectives and resources, and provide an estimated timeline for implementation.	Apr-17
3.2	Ensure unissued and returned permits are securely maintained and restricted to authorized employees.	Implemented	Staff now controls access to permits in a locked cabinet for which access is only granted to program staff. In addition, staff has organized the permit categories and created a process to document when permits are issued and by which staff.	Completed

Rec #	Summary Description of Recommendation	Rec Status	Department Action Plan	Target Date
3.3	Periodically (e.g., quarterly) communicate with GSD and other parking lot operators to ensure only currently issued and authorized permits are being utilized in City parking lots.	In Process	Rebuilding our parking permit management system will provide us with a reliable mechanism to validate our records against records maintained by external parking administrators. Virtually all of the lots administered by Commute Options & Parking are accessed via keycards for which the contracted parking lot administrator maintains its own reports and records. By improving our permit tracking system, staff will be better situated to work with parking lot administrators to ensure that keycard issuance is better tracked and audited. In the meantime, staff will continue to collect reports from parking lot administrators and work with them to engage in permit validation exercises based on available resources.	Apr-17
3.4	Periodically (e.g., monthly) monitor to ensure Departments are consistently collecting parking permits before an employee leaves City service.	In Process	Staff will work with our Citywide departmental parking coordinators to help improve upon the communication of the need to return permits/keycards upon either separation from City service or changing faciliities (and thus no longer being eligible for parking at a particular location). Initially and minimally this will be in the form of a general memorandum, which can be completed immediately. Longer-term and notwithstanding the effectiveness of any improvement in communications, keycards can be deactivated, which effectively ensures that it cannot be inappropriately used to grant access. The ongoing validation of permit eligibility will require a reliable recordkeeping system that is capable of interacting with the payroll system as a means of identifying terminated employees (see response to Recommendation 3.1).	Feb-17
3.5	Periodically (e.g., monthly) reconcile MyParc information to Paysr, confirming appropriate employee parking payroll deductions and cancellation of parking permits for terminated City employees.	In Process	See response to Recommendation 3.1.	Apr-17
3.6	Conduct periodic verifications of the continued need for exempt parking permits.	In Process	See response to Recommendation 3.1.	Apr-17

Rec #	Summary Description of Recommendation	Rec Status	Department Action Plan	Target Date
3.7	Consider ways to enhance the efficiencies and effectiveness of managing the Permit Parking Program through the use of additional automated technology.	In Process	See response to Recommendation 3.1.	Apr-17

Payroll

Observation #4

Personnel employees may work unauthorized or unnecessary overtime.

	Personnel Department management should:		Personnel Department response:	
4.1	Update the Department's Overtime Policy to require documentation for overtime pre-approval and to memorialize the organizational need for the overtime.	Implemented	Since the implementation of DTime the Personnel Department has managed overtime and Payroll in a paperless environment. All overtime approvals are managed electronically. Managers and employees are required to obtain approval from their division manager and assistant general manager. Approval is provided electronically through email and routed to Payroll for processing. Items for which Payroll has not obtained notice, are held until management's approval is obtained.	Completed

Observation #5

Documentation of mileage reimbursement authorization and HHQ verification is not retained in employee files.

	Personnel Department management should:		Personnel Department response:	
5.1	Maintain documentation in employee files to support authorizations for mileage reimbursements.	Implemented	See response to Recommendation 5.2.	Completed
5.2	Establish appropriate controls to verify the accuracy of employees' HHQ miliage deductors in Paysr, as well as in the mileage statements.	Implemented	Payroll in the Personnel Department has created a system to demonstrate authorization for mileage reimbursement. Managers are required to notify Payroll in writing of their intention to place an individual on mileage reimbursement. Notification includes the employees personal information required for reimbursement, insurance and copy of electronic map showing home-to-headquarter distance. Separate files are maintained for each employee.	Completed