

Mansfield Board of Education
Report on the Review of the Superintendent's
Mileage Reimbursement Requests

November 25, 2014

Mansfield Board of Education

We were engaged to perform a detailed analysis for the Mansfield Board of Education of the available information and related documentation for reimbursements made to the Superintendent of Schools for mileage.

OBJECTIVES:

The objectives of the engagement were to:

1. Review the mileage reimbursement claims submitted by the Superintendent of Schools and recalculate the mileage using “Map Quest” to determine the actual mileage between locations.
2. Obtain an understanding of the nature and purpose of trips to certain destinations, including but not limited to, the Institute of Technology and Business Development (ITBD) in New Britain.

EXECUTIVE SUMMARY

The results of our review and mileage recalculation are presented on Exhibit 1. The Exhibit presents two columns for each type of recalculations. The first recalculation was a recalculation of the all trips reimbursed for the period June 24, 2013 through March 25, 2014 (including trips to ITBD. The result of our recalculation was a difference of 13,961 less actual miles driven resulting in a net amount difference between the amount previously reimbursed and our calculation of \$5,840.58.

The second recalculation was limited to the total miles reported driven to ITBD by the Superintendent for the period June 24, 2009 through June 23, 2013 and the total related reimbursement made to the Superintendent, net of the amount the Superintendent reimbursed the District for those trips. The result of our recalculation was a total of 77,391 actual miles driven to ITBD (round trip) at a net amount of reimbursement paid to the Superintendent of \$32,341.50.

BACKGROUND

The District had some questions regarding the Superintendent's mileage reimbursement requests that the Superintendent has been reimbursed for. The District had performed some analysis on the Superintendent's mileage reimbursement requests and had discovered that the Superintendent over reported the actual mileage for the trip from Town Hall to ITBD. The Superintendent has used 55 miles for each way when the actual mileage is 39 miles each way. As part of that analysis, it was also discovered that the Superintendent was reimbursed for 2 days activity twice. The District had calculated the amount of the over payment and the Superintendent reimbursed the District for those amounts. These amounts are also reflected in our analysis.

The mileage reimbursements reports submitted for reimbursement by the Superintendent noted each destination but not the mileage or the purpose of each trip. The mileage was noted for the whole day and in all instances was a round number ending in a "0".

Many of the destinations were clear based upon the various organizations that the Superintendent was active in or related to a meeting or training that was on his calendar.

Other destinations were not clear as to purpose. They were very limited in number and where possible we obtained explanations for the purpose of the trip from our discussions with the Superintendent's Administrative Assistant.

It should be noted that the Superintendent has not submitted any reimbursement requests for mileage after March 25, 2014.

SUMMARY OF PROCEDURES PERFORMED:

1. We performed the following procedures on the available information and related documentation for reimbursements for mileage for the period June 24, 2013 through March 25, 2014:
 - a. We reviewed the reimbursement reports for the period noted above, submitted by the Superintendent of Schools and prepared an analysis to recalculate the mileage claimed for each trip made each day. When necessary, we also used information from the Superintendent's calendar to provide additional or cooperating information regarding the location or purpose of the trip.
 - b. For the period February 11, 2014 through March 25, 2014, we used the analysis that was completed by the Town Finance Department and agreed the information to the expenses reports filed by the Superintendent and map quest reports that the Town had been printed to determine the actual mileage between locations.

SUMMARY OF PROCEDURES PERFORMED:

The calculation for this time period used the precise mileage (to the hundredth) as provided by “Map Quest,” and we completed our analysis consistent with that detail.

- c. For locations for which there was not a map quest report, we generated a report from map quest based upon the addresses of the locations driven to and from and used that mileage in our recalculation.
- d. We calculated the total actual miles driven based upon the map quest reports for each day and compared the actual mileage to the mileage reported on the Superintendent’s expense report.

Since the amount of mileage reported by the Superintendent was always a round number (estimate), we performed the recalculation to ensure that the actual mileage recalculated was less than the amount claimed on the Superintendent’s expense report.

- e. We used the applicable reimbursement rate that was paid to the Superintendent for the period and applied that about to our recalculation of the actual miles driven to determine the amount that should have been reimbursed.
- f. We then calculated the difference between the mileage we recalculated and the mileage reimbursed.
- g. We conducted interviews of the following individuals regarding the “business purpose” of certain trips to unknown locations and the Institute of Technology and Business Development (ITBD) in New Britain:
 - a. Superintendent’s Administrative Assistant
 - b. Chairman of Board of Education
 - c. Former Superintendent
 - d. State Department of Education

Based upon our interviews, we were unable to determine the business purpose for the trips to IBTD in New Britain. It was noted that the majority of the trips were from Town Hall at the end of the business day (4 pm).

SUMMARY OF PROCEDURES PERFORMED:

Trips to certain other locations were thought to be for work that was being performed by the Superintendent as part of a Committee that reviewed certain colleges and universities' program for the State Department of Education. This was not confirmed, but based upon the low number of trips of this nature, no additional analysis was performed.

We requested to interview Fred Barruzi directly regarding the question above and the others that we had, but based upon advice from counsel, our request was denied.

2. Based upon the District's considering the trips to ITBD as not being reimbursable for the purpose of this report, we performed the following procedures on the available information and related documentation for the reimbursements for mileage to and from ITBD for the period June 24, 2009 through June 30, 2013:
 - a. For each day that it was noted that there was a trip to ITBD, we calculated the total miles driven to and from the Institute of Technology and Business Development in New Britain based upon the use of a methodology.

The methodology and related assumptions were used due to the informal nature and lack of detail of the expense reports a methodology had to be used to determine the portion of the trips that the District does not consider reimbursable for the purpose of this report.

The methodologies noted below were only used for the trips for which it appeared that the Superintendent did not go to ITBD from Town Hall, but from another location that was past New Britain.

All trips from Town Hall to ITBD and back were considered to be non-reimbursable.

The other methodologies and related assumption we applied are as follows:

- b. For trips to a location in the Hartford area (including West Hartford), if the mileage for the total day was 130 miles or less, the Superintendent went from a Hartford area location direct to the ITBD in New Britain. In these instances the trip from the Hartford area location to ITBD was disallowed as was the same amount for the return trip home.

SUMMARY OF PROCEDURES PERFORMED:

- c. For trips to a location that is below New Britain (Hamden, Cheshire, New Haven, etc.) if the trip was 160 or less, the Superintendent went from the other location directly to the ITBD in New Britain. In these instances the trip was considered reimbursable since the Superintendent had to pass New Britain (conceptually) on his way home.
3. When the trip to New Britain was calculated to be non-reimbursable, we added mileage to account for the trip back to Town Hall from the last destination that was reported on Superintendent's expense report.
4. We obtained and reviewed from the Town of Mansfield IT department a copy of the Superintendent's outlook calendar and e-mails for the period July 8, 2013 through July 24, 2014. We also obtained a copy of the Superintendent administrative assistant's e-mails for the period July 8, 2013 through August 21, 2014. The review was limited to e-mails that appeared to relate to activities that may have corresponded to trips reported on the Superintendent's mileage reimbursement request.

RESULTS OF PROCEDURES PERFORMED/FINDINGS:

The following are the results of Procedures 1 and 2 performed as described above. The results are summarized in **EXHIBIT 1**.

1. The results of our recalculations for the period July 1, 2009 through March 25, 2014 are presented in two columns based upon the type of procedures performed as noted above.

- a. **Column 1 –Recalculation of actual mileage between locations and non-reimbursable trips to ITDB (June 24, 2013 – through March 25, 2014)**

As described above the total in column is the total of both the recalculation of the mileage reimbursement requests report based actual mileage between locations per “Map Quest” **AND** the non-reimbursable trips to ITBD.

- b. **Column 2 – Non-reimbursable trips to ITDB in number only (June 23, 2009 through June 23, 2013**

This column represents **ONLY** the calculation of the total miles and related reimbursed amount for the Superintendent’s trips to ITBD. We did not recalculate the actual mileage for any of the individual trips based upon “Map Quest” mileage amounts.

2. We reviewed the Superintendent’s outlook calendar and e-mails for the period July 8, 2013 through July 24, 2014. We also reviewed the Superintendent administrative assistant’s e-mails for the period July 8, 2013 through August 21, 2014. The review was limited to e-mails that appeared to activities that may have corresponded to trips reported on the Superintendent’s mileage reimbursement request.

Based upon our limited review, we did not obtain any relevant or useful information from either the e-mails of both the Superintendent and the Superintendent’s Administrative Assistant or the calendar review other than confirmation of certain meetings and trainings that were agreed to the expense reports.

The was no information obtained from these records regarding the purpose of the trips to ITBD or other certain locations that we were unsure of as they were not entered into the District’s calendar.

ASSUMPTIONS:

In performing our analysis we made the following assumptions:

1. The Superintendent mileage reimbursement requests were not detailed by trip, but, just the total miles for the day. Based upon information provided by the District the Superintendent used spacing on his handwritten mileage reimbursement requests to indicate when he went back to Town Hall vs directly to the next location. As these requests were handwritten, and in some cases with questionable legibility, we interpreted the information to the best of our ability.

We did ask the Superintendent's administrative assistant to interpret some of the information as necessary and relied on the information provided to update our analysis (locations).

2. Since the amount of mileage reported by the Superintendent was always a round number (estimate), we performed the recalculation to ensure that the actual mileage recalculated was less than the amount claimed on the Superintendent's expense report.
3. For recalculation purposes we used mileage rounded to the nearest mile for the period June 24, 2009 through June 23, 2013 in accordance with standard practices.
4. Based upon discussion with the Superintendent's administrative assistant, the majority of the trips to IBTD initiated from Town Hall. We relied on that fact in determining our calculation.
5. The supporting documentation (unless otherwise noted) was the original documentation.
6. All documentation related to the items examined was provided.
7. All information obtained from the interviews noted above was complete and accurate.

UPDATE OF REPORT:

We reserve the right to update our report for any new, revised or corrected information that become available subsequent to the issuance of our report.

RESTRICTIONS:

This report is intended solely for use of the Mansfield Board of Education, and should not be used for any other purpose without our prior permission for each occasion.

The validity of this report is predicated on the extent to which full, honest, and complete disclosure was made to all parties.

CohnReznick LLP
Hartford, Connecticut

Attachments: **Exhibit 1**

EXHIBIT 1**Mansfield Board of Education**

Recalculation of the Superintendent of Schools Mileage Reimbursement Claims Based upon the Actual Mileage between Locations and Calculation of the Value of Trips to ITBD.

For the Period June 24, 2009 Through March 24, 2014

	<u>All Trips</u> June 24, 2013 Through March 25, 2014	<u>ITBD only</u> June 24, 2009 Through June 23, 2013	Total
Amount originally reimbursed - ITBD (as adjusted for trips home when below New Britain)	\$ 22,589.08	\$ 41,210.59	\$ 63,799.67
Amount recalculated using "Map Quest" for each trip (excluding ITBD)	(2) (14,716.50)	-	(14,716.50)
Excess of reimbursement over amount calculated	(1) 7,872.58	41,210.59	49,083.17
Amount previously reimbursed to the District by the Superintendent	(2,032.00)	(8,869.09)	(10,901.09)
Net excess of reimbursement over amount calculated	\$ 5,840.58	\$ 32,341.50	\$ 38,182.08
Amount for Trips to IBTD	\$ 7,290.93	\$ 41,210.59	\$ 48,501.52
Amount for other trips	581.65		581.65
Total	(1) \$ 7,872.58	\$ 41,210.59	\$ 49,083.17
Total number of miles reimbursed	40,085	77,391	117,476
Total number of miles calculated using the actual mileage between each location	(2) 26,124	-	26,124